Are our accounting programs preparing graduates for professional accounting work?

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What is the relationship between university learning and workplace practice? Are our accounting programs preparing graduates for professional accounting work? The Big 4 accounting firms do not think so: they are actively recruiting graduates from disciplines other than accounting because many accounting graduates do not have the professional communication skills needed. In response to this, the Language for Professional Communication in Accounting (LCPA) project is addressing the development of generic graduate attributes in postgraduate accounting education at Macquarie University. This paper reports on current research within this project that includes a series of interviews with teachers and learners in the Master of Accounting (MAcc) program regarding their conceptions of the role and value of generic graduate attributes in accounting education and interviews with employers and practising accountants that have examined their expectations of accounting graduates and the nature of accounting work. Preliminary findings from this research highlight the importance of student interaction and participation in facilitating learning and preparing for professional practice.

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What a student needs to, or indeed, can, learn beyond disciplinary content in a university degree, and how and why they should learn it, are issues with practical implications for those charged with the responsibility of facilitating their learning. The questions of what they need to learn and why, have a range of possible answers when examined from different perspectives, taking into account institutional and workplace expectations and students’ and teachers’ views on the role and purpose of a university education. How learning for the workplace might be accommodated within a university degree, and more specifically, the relationship between disciplinary learning, generic graduate attributes and professional practice, raises another set of questions about the nature of knowledge and the nature of learning. This paper seeks to examine some of these issues within a Master of Accounting (MAcc) program which prepares students for workplaces seeking ‘work ready’, technically competent graduates with high level communication skills (Frenkel 2005). It will refer to research conducted within this program that has raised several fundamental and complex questions about the nature of generic and professional skills, the goals of the program, and indeed the role and purpose of a university education1. Consideration of these questions is contributing to a better understanding of the place of communication and other professional skills within the curriculum framework of the program, and the implications of this for teaching and learning.

The role and purpose of a university education

The goals of a university education can be seen as liberal, utilitarian, or some combination of the two (Symes et al. 2000). Fundamental to the differences between liberal and utilitarian views of education are beliefs about the nature of knowledge and the reasons for acquiring it. A strictly liberal view of education, founded on the ideals of nineteenth century scholars2, holds that university learning is about acquiring and appreciating ‘theoretical, disciplinary, formal, foundational and generalisable’ knowledge (McIntyre et al. 1999:2), in a learning environment that is independent of the demands of the economy or the workplace. In this way, Hager et al. (2002) argue that ‘universities have always had a commitment to ensure graduates develop broad based, generic skills such as “critical thinking”, “problem solving”, “analytic capacity” and so forth’ (p 12). In contrast to this, a strongly utilitarian view of education holds that learning is about acquiring and applying ‘practical, interdisciplinary, informal, applied and contextual’ knowledge (McIntyre et al. 1999:2), in preparation for and response to the demands of the workplace, and as a cornerstone of economic growth.

The reality is that while universities have always tended to juggle liberal and utilitarian ideals (McIntyre et al. 1999), the balance has shifted in recent decades towards ‘vocationalism’ (Symes et al. 2000; McIntyre et al. 1999). There is some evidence for this in changes to student demographics: there has been an expansion in ‘vocational’ subject areas such as teaching, nursing, and policing, aligned with growth areas of employment (McIntyre et al. 1999; Symes et al. 2000); and since the early 1990s, enrolments in business, administration and economics subjects have overtaken enrolments in arts, humanities and social science subjects, while enrolments in the latter have been increasing at a slower rate than enrolments in the former (DEST 2001; 2004a). In addition to this, increasing market pressure on

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1 This research is funded by the 2005 Macquarie University Flagship Grant Scheme.
2 In particular John Stuart Mill and Henry Newman.
universities to demonstrate relevance and efficiency through student enrolments (Symes et al. 2000) have meant that in many institutions, many smaller and apparently non-viable departments within ‘liberal’ faculties have been forced to close (Symes 1999).

Further evidence for the trend towards vocationalism can be found at program level: degree programs in some liberal arts subjects have become more ‘applied’ (McIntyre et al. 1999; Symes 1999); there has been an increase in the range of degree programs on offer, and an increasing specialisation within some degree programs, tailored to the demands of business and industry (Symes 1999; Kemmis 1998; Reid 1996); there has been an increase in professional masters and doctorates (Symes et al. 2000); and new relationships have been developed between universities and workplaces, including the introduction of work-based degrees (Symes 1999; McIntyre et al. 1999; McIntyre & Solomon 2000), and the growth of ‘work integrated learning’ strategies (Atchison et al. 2002). McIntyre et al. suggest that ‘work is becoming the epistemological organiser of the contemporary university, and usurping the position formerly held by disciplines and fields of study’ (1999:3). Accompanying these changes at program level are changing views on the status of different kinds of knowledge. Professional knowledge (as distinct from disciplinary knowledge) is increasingly valued (Hager 1996). This is described by Gibbons (1994: in Bennett et al. 1999:73) as being a shift from ‘mode 1 to mode 2 knowledge; in essence a shift from contemplative to operational or instrumental, knowledge’.

**Perspectives on what students should learn**

The trend towards vocationalism as one dimension of the changing nature of higher education provides a backdrop for examining different perspectives on what students need to, can, or should learn in a university degree. In this discussion it will be seen that while institutions, students, workplaces and university teachers are subject to external systemic forces, at some level they also participate in co-constructing the systems in which they are situated.

Universities are situated within in the broader educational policy environment, which in turn is shaped by larger forces of economic, political and cultural globalisation (McIntyre & Solomon 2000). Policy, at the level of institution and beyond it, can be seen as acting ‘as a mediating device between the new meanings of globalisation and the imperatives of institutional adaptation and change’ (McIntyre & Solomon 2000:88). McIntyre and Solomon (2000) suggest that a number of policy discourses – corporatisation, commercialisation, knowledge commodification and internationalisation – cooperate in this mediation. As well as shaping the management of universities, each of these discourses serves to frame institutional perspectives on what students should learn.

The discourse of commercialisation lends legitimacy to the tailoring of curriculum to the demands of the workplace, while that of knowledge commodification ‘arises out of the marketisation of courses’ (McIntyre & Solomon 2000:90). Many universities have begun to present themselves through policy documents and promotional materials as relevant both to

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3 Clearly the changing nature of higher education cannot be attributed entirely to the trend towards vocationalism: as seen below, this trend is recognised to be part of larger movement towards globalisation.
students seeking future employment and to employers seeking suitably qualified graduates (McIntyre et al. 1999; Symes 1999). The discourse of internationalisation has implications not only in terms of drawing universities into a global educational marketplace, but also in terms of the growing role that universities now have (should they choose to accept it), in preparing students to participate in an increasingly globalised environment. Finally, the discourse of corporatisation with its focus on performance measurement and learning outcomes plays a leading role in determining institutional perspectives on what students should learn.

The latter can be seen as playing an instrumental role in the emergence of discourses on generic and employability skills within educational and institutional policies. In Australia, the publication of the Higher Education Council (HEC) Report *Achieving Quality* in 1992 served to articulate a specific agenda of generic and employability skills as instruments of economic, political and cultural globalisation. The 1992 HEC Report emphasises the quality of education, as can be measured in terms of research output, community involvement and graduate outcomes. Graduate outcomes are presented in the Report as a set of attributes to be acquired by all graduates. Clanchy and Ballard (1995) note that while these attributes are grouped within the report under the headings of generic skills, attributes and values; acquisition of a body of knowledge; and professional/technical or other job related skills, the Report regards the first of these as the “central achievements of higher education as a process” (HEC 1992: in Clanchy & Ballard 1995:156).

In 1993, students’ generic skills development began to be monitored when a new accountability tool was introduced to universities in the form of the Course Experience Questionnaire (CEQ). The CEQ is designed measure ‘aspects of the quality of teaching and learning and the development of generic skills’, with the aims of ‘improving the quality of teaching ..., informing student choice, managing institutional performance and promoting accountability of the higher education sector’ (McInnes et al. 2001). Further to this, universities must now address generic skills outcomes in their operational plans as a requirement of funding (Barrie in press).

The *Higher Education at the Crossroads* Report (Nelson 2002) is even more specific than previous ministerial reports about the instrumental role of education: the provision of ‘skills formation and educational qualifications to prepare individuals for the workforce’ is prominent within the ‘Statement of purposes’ on the first page (Nelson 2002:1). The Report goes on to state that ‘[u]niversities have also recognised that there is a need to ensure that graduates have the generic skills desired by employers such as analysis, communication, team-work and leadership skills’ (p. 9). The most recent Commonwealth higher education reform package, centred around the policy document *Our Universities: Backing Australia’s Future* (Nelson 2003), indicates a continuing focus on skills. Further, the *Collaboration and Structural Reform Fund* announced in late 2004 will ‘provide competitive funds to foster collaboration between higher education providers and other education providers, business, industry, professional associations, community groups or other relevant organisations’ for the period 2005-2007 (DEST 2004b).

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4 The CEQ is administered by the Graduate Careers Council of Australia, along with the Graduate Destinations Survey.
As a source of guidance in specifying what students need to learn, these policies and their skills agendas are both powerful and problematic. As McIntyre and Symes (2000:89) put it, ‘enacting institutional policies, setting strategic directions and monitoring outcomes [have] become central to’ university activities. Despite this apparent point of consistency between and within institutions, the ways in which, and the degree of success with which these policies are enacted at unit and program level, and indeed contribute to student learning, varies considerably. At least part of this variation can be attributed to the poor definition of, and lack of theoretical basis for graduate attributes (Clanchy & Ballard 1995; Barrie in press; Bennett et al. 1999).

It is important to acknowledge that while discourses of corporatisation and performativity play a significant role in the emergence of generic skills in university policy and practice, there are other, more educationally sound reasons for addressing generic skills. Forces driving the increasing recognition of the educational benefits in focusing on generic skills are more difficult to trace than those related to the economic benefits of these as outlined above. As noted earlier in this paper, generic skills can be seen to be a feature of the more ‘liberal’ university. It is possible that while the educational benefits of generic skills have long been recognised by academics in a range of individual units, more recent policy and funding imperatives have prompted greater institutional coordination, consistency and explicitness in developing and reporting on generic skills initiatives (Hager et al. 2002). In many institutions, internal funding schemes are now available to support these. Alternatively, it has been suggested (by Bowden et al. 2000) that reaction against generic skills (already implicitly embedded in the curriculum) is a consequence of reaction against the competency-based education movement.

According to Hager et al. (2002:5-6), the educational advantages of ‘well-founded sets of generic skills’ include the potential for ‘consistent terminology for describing course outcomes’ which can support the development of units within degree programs, as well as interdisciplinary programs; the potential for improvements to teaching, learning and assessment; and the potential for improvements to quality assurance processes. A further educational advantage noted by Hager et al. (2002) is that a focus on generic skills provides students with the opportunity to develop ‘professional knowledge’: knowledge about how to ‘operate’ within a professional setting that is often not explicitly dealt with but should be, ‘to the extent that higher education is [seen as] a preparation for professional work’ (p. 8). Here, the learning needs of students warrant further examination.

As with universities, students themselves are similarly subject to and at some level, contributing to shifting priorities in the higher education environment and beyond. Symes (1999:253) argues that ‘the ongoing marketisation of higher education which has seen the fiscal burden for its financing shifted from the government to the individual … [has] transformed students into consumers, who invest in their own education as a process of self-enterprise’\(^5\). In turn, as consumers, students are increasingly demanding learning

\(^5\) It should be acknowledged here that the forces promoting consumerism are larger than simply the marketisation of higher education: Habermas discusses the ways in which individuals seek ‘self-actualisation and self-determination … in the role of consumer and client’ (1987: in Kemmis 1998:280),
opportunities that are relevant to the workplace (McIntyre and Symes 2000), some evidence for which is seen in the growing enrolments in management, commerce and information technology reported above. Furthering their consumer experience, students have access to league table comparisons of universities on features such as graduate employability, and must negotiate the rhetoric of institutional advertising campaigns, often designed to promote ‘real world’ relevance, and graduate career prospects (Symes 1999).

In addition to the impact of marketisation, the changing nature of the economy has a number of consequences for individuals and their perceived learning needs. Economic and technological changes have promoted knowledge to a more central role in the economy: knowledge is seen by some commentators as having become ‘the primary source of wealth for industrial economies as well as business and corporate success’, as part of the transition from ‘a material to a monetary and ultimately a symbolic economy’ (Guile 2002:254). This view of a ‘knowledge-based economy’ is a narrow one: a broader view is that both public and private sectors are ‘becoming more knowledge intensive’, requiring workers ‘to obtain a more complex range of cognitive and intellectual resources’ (Cairney 2000: in Hager 2004b:524). Cairney includes in these resources a range of generic skills, including ‘the ability to work more autonomously, monitor their own output and behaviour, work as part of flexible team, adapt to change, solve problems and think creatively’, as needed for operating ‘within “communities of practice” where workers are required to work together in new and more complex ways (2000: in Hager 2004b:525).

This rise in the status of knowledge is paralleled by the (political?) vision of a ‘learning society’, in which the higher education system is seen as capable of providing individuals with the knowledge and skills required for lifelong learning, building their capacity for dealing with global, organizational and occupational change throughout their ‘productive’ life (Fallows & Steven 2000). Hager (2004) sees lifelong learning as more complex than simply building capacity for ‘occupational mobility’, claiming that ‘an equally important rationale for lifelong learning looks beyond the workplace to the role of learning for people enjoying rewarding and satisfying lives in contemporary society’ (p. 231-232)\(^6\). Designed along these lines, an Australian Technology Network (ATN) universities\(^7\) project (Bowden et al. 2000) is based on three arguments for addressing ‘generic capabilities’. While each of these relates to the ‘transition to the workplace’, they are expressed in terms of what a graduate needs beyond simply the requirements of the workplace: the capability to ‘operate as agents of social good’ in addition to disciplinary expertise; the capacity to deal with an unknown future – to ‘learn current knowledge in a way and with a purpose that develops their capabilities to deal with situations in the future that they have not encountered before’; and the capabilities to operate in a professional context, (which involves capabilities ‘universities have also determined are desirable in their graduates’).

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\(^6\) Bowden et al. (2000) suggest that a structured institutional approach to developing generic skills (or ‘generic capabilities’) demonstrates to students that their university has a regard for their individual worth and future life.

\(^7\) The ATN group includes RMIT University, QUT, UTS, UNISA and CUT.
For students, the somewhat more tangible goal of gaining employment is likely to be of immediate consequence. Here, recruitment processes are designed to differentiate between the ‘haves’ and the have-nots’ with regard to communication and other ‘generic’ skills, and it is clearly in students’ interests to demonstrate their capabilities in these areas in order to gain employment. Beyond this immediate motivation however, developing an understanding of the nature of professional work has the potential to provide an incentive for further development of generic capabilities. This is supported in research by Petocz and Reid (2002) who have found ‘a relation between the students’ perceptions of their future work and the way they go about learning’ (p 6). Beyond preparation for entry into the professional workplace, ‘professional knowledge’, as it is termed by Hager et al. (2002) can be seen as enabling individuals to participate fully in a professional community, and as making a contribution to an individual’s development of ‘professional expertise’ (Bhatia 2004: 146). The relationship between professional knowledge and expertise, the nature of professional expertise and the role of higher education in its development, will be discussed further below.

University teachers\textsuperscript{8} are being placed in a position where they are required to balance these various perspectives – institutional, student and workplace – on student needs, within a curriculum framework that also balances ‘theoretical’ and ‘practical’ disciplinary knowledge. This balancing act is being performed while under the pressure of increasing class sizes and decreasing resources (Kirkpatrick & Mulligan 2002). What counts as knowledge, and on whose terms, become central dilemmas here. Bennett et al. (1999:73) argue that academics ‘no longer … retain the power of defining what counts as knowledge’, and that ‘many faculty … have been told to justify their practices by a set of criteria and a language that seems to them foreign, and even hostile to the values and professional purposes they profess’. As discussed above, in Australian universities, generic skills are now firmly embedded within university policies and reporting practices, and so must be addressed by university teachers. A practical difficulty here is that, according to research into academics’ conceptions of generic graduate attributes, (Barrie in press), academics have qualitatively different understandings both of generic graduate attributes and of their relationship to discipline content. This relationship will be discussed further below. A further tension for university teachers is their own set of values in relation to the place of what is often described as ‘theoretical’ and ‘practical’ knowledge within a degree program\textsuperscript{9}. The increasing numbers of part-time teaching staff who divide their time between professional practice and university teaching in some discipline areas such as accounting and law, may bring with them a sense that practical knowledge is of greater value to students than their full-time, more theoretically-oriented counterparts. McIntyre et al. (1999:8) note that this “‘practical”

\textsuperscript{8} ‘University teacher’ is used in a broad sense here, to encompass all academic staff who are involved in making decisions about curriculum content at unit and program level. It is acknowledged that curriculum decision-making processes vary between units, programs and institutions, and that often some academic staff (e.g. lecturers-in-charge of units and in some cases program directors) will play a more active role in these decisions at unit and program level than others (e.g. lecturers and tutors). Some of these variations can be tied to the degree of control within institutions over policy implementation (which, according to McNay (1995: in Lines and Muir 2004), varies depending on the nature of the ‘organisational model’ operating within it), and the dominant organisational ‘paradigm’: managerial, professional market or community (Hough 2001: in Lines and Muir 2004).

\textsuperscript{9} It is noted here that the distinctions between theory and practice are complex and flawed.
knowledge … [can be] judged not in terms of its claims to generalisable “truth” as in the case of discipline-based subjects, but rather its performativity in the workplace’. The complexities outlined above raise larger questions regarding the nature of generic skills, and the nature of learning.

**Views on the nature of generic skills**

The ways in which generic skills, and the relationships between them, are defined, and the ways that they are seen to relate to disciplinary learning have a significant bearing on the extent to which they can contribute to improving teaching and learning: each are essential to incorporating this kind of knowledge into a curriculum framework in such a way that it can be seen to support rather than displace the development of disciplinary learning.

Generic skills are often seen as atomistic entities that are distinct from discipline content (Hager et al. 2002). Based on phenomenographic research on academics’ conceptions of generic skills, Barrie (in press) describes graduate attributes in more complex conceptions as being ‘interwoven and clustered’, and as abilities that enable graduates to ‘make use of or apply disciplinary knowledge, thus potentially changing and transforming disciplinary knowledge through its application’ (‘translation’ conceptions)(p 15), or as abilities that are ‘integral to disciplinary knowledge rather than being learning outcomes that sit alongside … discipline knowledge’ (‘enabling’ conceptions)(p 17).

The above perspective on generic skills derives from approach that is closely aligned with social constructivism. An alternative, although not contradictory, sociocultural perspective on generic skills is offered by Bhatia (2004). He proposes a model of ‘professional expertise’, seeing this as a function of three elements: disciplinary knowledge, professional practice and discursive competence. He means the term ‘discursive competence’ as ‘a general concept to cover the various levels of competence we all need in order to expertly operate within well-defined professional as well as general socio-cultural contexts’ (2004:144), including textual competence, generic competence and social competence.

Bhatia sees that both disciplinary knowledge and discursive competence are essential to the development of professional expertise, but that ‘these can only be acquired and appraised in the context of professional practices’ (p 148).

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10 Barrie prefers the term ‘generic graduate attributes’ to generic skills.

11 This view accords with a ‘more educationally defensible’ (Hager & Beckett 1995:1), holistic or integrated model of competence (Beckett 2004).

12 Likewise, Bowden et al. (2002) state that ‘contemporary’ understandings see graduate attributes as derived ‘not necessarily or exclusively from exposure to the distinctive knowledge, language and tests for truth that constitute a specific discipline’. Rather, they see that ‘their development rests on specific provision to foster them, albeit within the context of disciplinary learning’.

13 ‘[A]n ability to master the linguistic code, but also an ability to construct and interpret contextually appropriate texts’ (Bhatia 2004:144).

14 ‘[T]he ability to respond to recurrent and novel rhetorical situations by constructing, interpreting, using and often exploiting generic conventions embedded in specific disciplinary cultures and practices to achieve professional ends’ (p 144).

15 ‘[A]n ability to use language more widely in a variety of social and institutional contexts to give expression to one’s social identity, in the context of constraining social structures and social processes’ (p144).
There are a number of unresolved difficulties with Bhatia’s model relating to the need to integrate the notions of ‘communities of practice’ (which emphasise practices and values), and ‘discourse communities’ (which emphasise lexico-grammar, texts and genres, ‘that enable members … to maintain their goals, regulate their membership and communicate efficiently’ (p 149) that will not be discussed here. In terms of the application of Bhatia’s model to university teaching and learning however, this can be seen to have practical implications: discursive competence, inasmuch as it relates to participation in a discourse community, can be seen as integral to discipline content, or at least, to facilitate the use or application of disciplinary knowledge, while the relationship of the other kind of professional knowledge, that enables participation in a community of practice, to disciplinary knowledge is not so clear.

A sociocultural perspective on generic skills invites the possibility that skills can be seen ‘in terms of a relationship between an individual and the context in which they are working’ rather than ‘as the property of an individual’ (Guile 2002:252). Darrah (1997) argues that the concept of ‘skill requirements’, as it traditionally applies to analysing workplace skills, is ‘inherently individualistic’ (p 252): ‘the individual is decomposed into a bundle of requisite skills that he or she presumably possesses’ (p 252), and further, individuals and their skills are considered separately to the contexts in which they work. An alternative view is that while there are certainly individual dimensions to skills or attributes and their development, skills or attributes should also be considered within a social and cultural context. Either view of skills or attributes – individual or socially constructed, relies on a set of assumptions about the nature of learning.

**Views on the nature of learning**

Hager (2004a) argues that a view of ‘skills as discrete or atomic entities that, once acquired, can be transferred to any situation’ is associated with a ‘learning-as-product’ view of learning, based on a ‘mind-as-container’ metaphor, where learning is seen as the learner acquiring stores of knowledge and information that will be applied later’ (p. 529). Hager (2004b) suggests that while it might be claimed that ‘the educationally sophisticated have long ago moved beyond viewing learning as a product’ (p. 5), it underlies the assumptions of competency-based-learning, and many policy approaches to generic skills.

A ‘learning-as-product’ view of learning focuses on the products of learning rather than the process of learning, and sees learning as an individual enterprise, as a neutral cognitive activity. In contrast to an individual, cognitive view of learning, a process view of learning takes account of the broader social and cultural context, and the ‘contextuality’ of learning (Hager 2004a). These contrasting views of learning can be seen to map on to different conceptions of teaching: one that is ‘teacher-focused and concentrate[s] upon knowledge transmission’ (as in a product view) and one that sees ‘teaching as being ‘student -focused and concentrating on conceptual change’ (process view) (Brew 2003:12). The latter can be seen as aligned with social constructivism.

A social constructivist view of learning is described by Biggs (2003) as follows:

Learning is … a way of interacting with the world. As we learn, our conceptions of phenomena change, and we see the world differently. The acquisition of information
in itself does not bring about such a change, but the way we structure that information and think with it does. Thus education is about conceptual change, not just the acquisition of information (p. 13).

Wardekker (2000) argues that both individual and social constructivist views of learning are ‘incomplete because they imply an abstract view of human beings, abstract in the sense that in both views humans are seen as individuals unrelated to actual human activities and the communities in which these activities are practiced’ (p. 268). According to John-Steiner and Mahn (1996), social constructivist views are limited, both by the way they conceptualise the relationship between individuals and social processes, and by their treatment of culture: ‘although social constructivists do engage in an analysis of cultural norms, they maintain a conceptual dichotomy between the individual’s constructive activity, on the one hand, and social processes on the other’, thus failing to make ‘explicit the dialectical interdependence of social and individual processes’ (p. 197).

An alternative way of analysing teaching and learning practice is provided by sociocultural approaches to teaching and learning. Where those that advocate social constructivist approaches see learning as about conceptual change, and argue that ‘it’s not what we do, it’s what the students do that is important’ (Biggs 2003:24), a sociocultural view holds that learning is about participation (John-Steiner & Mahn 1996). From this perspective therefore, it could be said that what teachers and students do together is also important. Rather than seeing these two approaches as mutually exclusive, the latter can be seen to extend on the possibilities provided by, and facilitate, the former.

The Language for Professional Communication in Accounting (LPCA) Project
As can be seen from the discussion above, teaching and learning in Australian universities take place within a context that is characterised by complexity and change. Institutional perspectives on the purpose and outcomes of university education are being shaped by discourses on generic skills. At the same time, student recruitment, curriculum, and teaching and learning practices are being shaped by institutional policies and practices related to internationalisation, now a key concept in Australian universities as a result of changes in higher education funding models and policies, and as one of the socioeconomic outcomes of globalisation (Liddicoat 2003). Among other educational goals, many university programs now face the challenge of preparing students to participate in global workplaces that require well developed social, professional and intercultural communication skills.

The Master of Accounting program at Macquarie University is one academic entry point for undergraduates who wish to enrol in the professional educational programs of CPA Australia and the Institute for Chartered Accountants in Australia (ICAA), yet do not have an undergraduate accounting or business degree. These two professional bodies represent the interests of the major employers of accounting graduates. Their accreditation guidelines, introduced in 1996 and revised in 2005, require that universities teach generic skills in the core accounting and business areas because generic skills ‘are requirements of competent professional practice, and … are highly valued by the profession and employer groups’ (CPA Australia & ICAA 2005:13). Along with this added emphasis on oral communication, personal presentation and interpersonal relationships (CPA Australia & ICAA 2005), the
Professional bodies continue to demand a high level of technical content, a broad foundation of general education, and in depth treatment of key aspects of professional education. Adler and Milne (1997:110) argue that the general education component is part of the requirement for accounting programs to teach graduates the ‘art of learning to learn’.

These accreditation requirements were imposed on accounting academics, often without due regard to the space in the curriculum to accommodate these additions, and the capacity of academics to develop students’ generic skills such as the ability to ‘listen effectively’, ‘present, discuss and defend views’, and ‘negotiate with people from different backgrounds and with different value systems’ (CPA Australia & ICAA 2005:12). As stated by one Macquarie lecturer,

There needs to be an increasing emphasis on … equipping [students] with better communication skills … the difficulty I think is because they’ve got a program of learning in a subject … the challenge is … trying to blend that in … It is overlaid in a lot of subjects I’m involved with … I guess what I find is a personal challenge is, not being an expert myself in [the communication skills] area, yet having to assess students in those areas, then trying to better equip them.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

Coupled with broader changes in the higher education environment, the need to address these accreditation requirements has had a destabilising effect on a discipline that has a tradition of technical and procedural content dominating teaching and learning. Collectively, these changes have created opportunities and challenges for institutions, as well as for individual teachers and local and international students, especially in relation to the integration and development of generic skills (including communication skills), and the internationalisation of teaching and learning.

One response to these challenges has been the development of the Language for Professional Communication in Accounting (LPCA) project within Macquarie’s Master of Accounting (MAcc) program. The LPCA project is a joint initiative of the Department of Accounting and Finance and the National Centre for English Language Teaching and Research (NCELTR) that seeks to address both the needs of international students and the development of professional communication skills within the MAcc program. This collaborative and interdisciplinary project has developed in response to the needs of teachers and learners arising out of the changes outlined above: a rapid growth in international student numbers, changes to the requirements of accounting professional bodies, and a growing demand from the accounting profession for accounting graduates with good communication skills (Tindale et al. 2004).

In its current form, the LPCA project includes: 1) a series of integrated communication skills workshops, designed by NCELTR staff in close consultation with MAcc staff, and facilitated by NCELTR staff in lecture time; 2) assistance from NCELTR in identifying students in the program in need of language support; 3) the provision of individual student language support and a series of adjunct study skills workshops designed by NCELTR staff in close

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16 In January 2005 there were close to 900 students in the MAcc program (>500 EFTSU). Of these, approximately 60% were international students, mainly from China. The remaining 40% included a proportion of NESB migrant students.
consultation with MAcc staff, and facilitated by NCELTR staff out of lecture time; and 4) support from NCELTR in marking for and providing feedback on language in student assignments. Integrated workshops focus on skills such as oral presentations, team building, professional letter writing, business report writing, research and essay writing, and are tied to assessment tasks within individual units. The adjunct study workshops cover topics such as listening and note taking, critical thinking and revision strategies for exams. All LPCA activities have been supported by a strong and continuing collaborative relationship between the MAcc and NCELTR coordinators of the project, and have led to ongoing informal collaboration between individual MAcc lecturers and NCELTR teachers on a range of teaching, learning and assessment issues. The LPCA project is active in fourteen of the twenty-one units offered in the MAcc and CPA Extension programs, and currently involves collaboration between 36 accounting lecturers and 23 NCELTR teachers. In third trimester 2005, 1164 students (1476 unit enrolments) are participating in the integrated workshops and associated assessment activities.

One of the major aims of the LPCA project is to assist students in understanding that accountants need more than just technical accounting skills: although they need a range of non-technical skills, above all else, professional accountants need to be able to communicate and work in a team. These are the skills that enable an accountant to go beyond a narrowly defined role as ‘number cruncher’ or ‘bean counter’ into a far more enriching and significant role within an organisation. These ‘professional’ skills enable accountants to make full use of their accounting knowledge.

In early 2005, the MAcc and NCELTR coordinators of the LPCA project were successful in gaining University Flagship funding to evaluate the LPCA project through a collaborative action research project. This evaluation project (the LPCA Evaluation Project) is based around a cycle of planning, acting, observing and reflecting. The initial aims of the LPCA evaluation project were to find out 1) How well the LPCA is working; and 2) What could be done differently or better. Current teaching and learning practices and organisational processes with the LPCA project are being evaluated through focus groups with MAcc students and semi-structured interviews with MAcc lecturers and NCELTR teachers involved in the LPCA project. Interviews with practising accountants add another dimension, providing an insight into the value and use of communication skills in accounting practice. As is the case with research within a critical paradigm, the central aims of the LPCA evaluation project are not only to evaluate current practices and processes but to improve or transform them.

It is clear from student discussion in focus groups conducted as part of the LPCA evaluation project that students see that communication plays an integral role, not only in gaining entry to, but also in participating and gaining promotion in professional accounting practice:

‘People always think that accountants, we just do … we just deal with figures. And now we have MYOB, which is really helpful, just put the numbers in the computer … don’t have to talk with other people. But actually, if you can talk with other people, if you can communicate yourself, express yourself, it will help you a lot, you will have a very [much] higher position … But if you can’t, nobody knows. Maybe you are a genius, but who knows?’

(Chinese student, LPCA Evaluation Project student focus group, May 2005)
For many students, the focus on ‘becoming an accountant’ in early units of the MAcc program has played a part in transforming their expectations of what accounting is, and what it means to be an accountant:

‘In India, an accountant is the most boring person on the planet. We hate accountants. The idea of becoming an accountant was like, scary. If you are a nerd you become an accountant. Behind big files in dusty offices. And when I came here I realised ‘oh wow – I can become something better’.

(Indian student, LPCA Evaluation Project student focus group, May 2005)

MAcc lecturers, many of whom have extensive experience in accounting practice, and a proportion of whom are currently in practice, also see that communication skills are essential, not only to meet employer expectations, but also to meet student expectations:

If the objective of the course is to prepare them, give them the accounting awareness so that can be let loose on the real world, then I think … yes [it is the responsibility of an accounting program to develop students’ communication skills].

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

I think we have some responsibility [to teach communication skills] … not because we’re a university, but because that’s what the vast majority of our students are expecting … some sort of job readiness, or marketplace cutting edge out of their education.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

The ability to communicate accounting information is seen by lecturers as critical in accounting practice:

We try and emphasise to students here that it’s critical that they not only gain the knowledge, but that they’re able to share that knowledge.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

Several lecturers see that the ability to think and apply knowledge play an equally important role to communication skills. As one lecturer pointed out, these can be seen as closely interrelated:

So the skills that students need apart from technical skills … well they mostly relate to thinking … I think a great deal of the skills that they require, require them to think more expansively …. It’s vital that they appreciate the need to properly explain things and properly think their way through problems.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

Students’ and lecturers’ comments about the value of communication skills in accounting practice have been supported by feedback from accounting practitioners. Communication skills are clearly an essential part of gaining entry to the accounting profession:

‘The things we’re looking for is yes, a degree qualification … but sometimes we hire trainees … someone who’s studying a degree. But it’s very much about how they are, who they are, and how they communicate.

(Accounting practitioner, LPCA Evaluation Project interview, June 2005)
Interviews with practising accountants have indicated, as expected, that beyond recruitment, communication skills are fundamental to accounting practice: among other things, the ability to communicate accounting information, elicit information from clients, provide professional advice, and communicate with people at all levels are all essential in the daily work of an accountant. Accounting practitioners also see that communication skills are the key to stepping beyond ‘traditional’ accounting roles:

The more successful (accountants) are not necessarily the smartest technically. They’re really not. They’re the ones who can do all those other things. And then they can get boffins … technical boffins to solve the technical problems, but those technical boffins are going to be the ones who sit in the corner and don’t go very far … because they’re experts. But the communicators, and the networkers and the relationship builders …are the ones who will be promoted … and branch out and things like that.

(Accounting practitioner, LPCA Evaluation Project interview, June 2005)

[Poor communication skills are] largely a reason why accountants … get pigeonholed into particular boxes, and quite often restrict their career development, because they will always be thought of as accountants. And to really climb the corporate ladder, then I think they need to … use their accounting skills to leverage into business skills. And I think a lot of accountants don’t keep going and become more successful, because they use their accounting skills to become great accountants. And you’re only ever get so far being a great accountant … you need to be a great business person … In the large part … [it’s] communication skills that put you in that next level … I look at all the successful accountants that I know, … yes, everyone knows they’re accountants by trade, and that’s their background … and if you asked them a technical accounting question they could probably answer it reasonably well, but they’re now in roles which are … much broader than accounting roles … they’re in Chief Financial Officer roles, they’re in business support roles, business development …, business management roles … they’ve used their accounting skills to get into the organisation, and to establish a reputation, become familiar with the organisation … but [it was] quickly identified by the senior management that these people can add a lot to the business. Not just a lot to the accounting side of the business, but to the business itself … They’re all great communicators, and able to talk to the business people about business issues, and not just sit there and bore them with accounting facts, because the business people don’t really care about that … the business people want accounting to be a solution … not part of the problem.

(Accounting practitioner, LPCA Evaluation Project interview, June 2005)

Interviews with MAcc lecturers and NCELTR teachers have indicated a high level of satisfaction with the processes and outcomes of their various collaborative activities, and a strong interest in continuing to work together. These comments from MAcc lecturers give an indication of the extent to which lecturers value the LPCA project, and the kind of influence that the project is having on their views on the role of communication skills:

I would say that for all my communications with NCELTR staff, everyone is just so wonderful to work with! You know, will make time, and will come and prepare for a session, and do the session and do the marking, and seems very happy to be doing it. Which is really nice … I’ve found everyone very professional, and very good to work with. And very committed – putting time into it, not trying to take shortcuts or anything like that. I’ve found it to be very worthwhile and very productive.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

[My involvement with NCELTR] has given me a greater appreciation of trying to encourage students to develop [communication] skills, rather than simply focusing on, you know, the debits or the credits or whatever it is that we’re looking at…Certainly … I wouldn’t by any stretch say that I was negative when the concept was first introduced to me … a few years ago … I wasn’t negative, but I certainly
probably didn’t appreciate the benefits that would be obtained … as much as I now can look back and say look, there’s definitely been some benefits. So … my attitude towards it certainly has changed … I think it’s very important, and we don’t want to go back to what we had.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

Findings also indicate that students value the integrated and adjunct workshops and other forms of support available to them. At the same time however, the LPCA evaluation project has identified some degree of continuing dissatisfaction among international students and their teachers with their experiences of teaching and learning communication skills within the MAcc program itself (i.e. beyond the LPCA workshops). This dissatisfaction, expressed by students during student focus groups, largely stems from a perceived lack of opportunity to communicate within the program, in particular, opportunities to: 1) communicate with other MAcc students (including local students and other international students from different cultural backgrounds) during class time or in relation to unit content out of class time (e.g. via group discussion, group tasks or tutorials)17; and 2) communicate with their lecturers during and out of class time:

I think accounting is practice, practice and practice. If you are just listening, listening and note taking, I think it’s very hard for you to practice.

(Indonesian student, LPCA Evaluation Project student focus group, May 2005)

I want to attend those [LPCA study skills] workshops. That workshop is held today, I will attend that workshop too …. But I think that the really important thing that I want to get from them, is how I can communicate with others and where do I have to go to communicate to other people? …. Some kind of community has to be I think, introduced.

(Korean student, LPCA Evaluation Project student focus group, May 2005)

It should be noted here that these and other issues relating to the experience of international students are by no means unique to the MAcc program. A small sample of recent research literature (e.g. Clifford 2005, Curro & McTaggart 2003, Hellstén & Prescott 2004, Lawrence 2005, Leask 2005) suggests that the international student experience of teaching and learning within many Australian universities remains less than ideal. Likewise, although not investigated through the LPCA evaluation project, recent media attention on these issues suggests that the experience of local students may also be less than ideal.

Reports of international students’ dissatisfaction in relation to their opportunities to communicate with peers and teachers within the program have been met by MAcc coordinators and lecturers with a sense of frustration. Commitment to the needs and interests of international students among MAcc coordinators and teachers is extremely strong – as evidenced by the substantial time and resources already devoted to the LPCA project, and the willingness of MAcc coordinators and lecturers to collaborate with NCELTR in the ways described above. Beyond the activities of the LPCA project, MAcc coordinators (in LPCA evaluation project team meetings) have reported a range of other strategies to attempt to provide opportunities for international students to communicate within the program.

17 Although not discussed further in this paper, students also expressed dissatisfaction with a lack of opportunities to communicate in social contexts with other local and international MAcc and Macquarie students (including international students from different cultural backgrounds).
Significant among these was an effort in previous years to offer tutorials within the program – an initiative which was designed to provide students with opportunities for group discussion, but which was eventually abandoned due to apparent lack of interest among students (student attendance was poor, those students who attended were often unprepared, and international students often appeared unwilling to participate). Other strategies used by individual lecturers with varying degrees of success (as reported in interviews) have included attempts to elicit responses from individual students and to promote individual and small group discussion during lecture time, and attempts to provide opportunities for group work in and out of class time. Where successful, both lecturers and students have expressed a high degree of satisfaction (during interviews and focus groups) with these activities. In some cases however, these strategies have been unsuccessful (e.g. because students were not responsive; because students apparently resented being asked to work in groups; because students preferred more teacher guidance; or because the fixed and tiered seating arrangements made small group work difficult). In other cases, lecturers’ capacity to attempt such strategies have been constrained (for example by a lack of time; by a perceived lack of autonomy; by low expectations of student participation; by a perceived need to focus on the transmission of content; or by a view that a focus on ‘communication skills’ displaces rather than enables or transforms discipline content, or is incompatible with the goals of the program).

Student feedback has highlighted the importance of student interaction and participation in supporting student engagement and motivation, and facilitating learning. At the same time, lecturers’ responses to this have indicated a range of views about the place of student participation and interaction in the classroom, the relationship between generic (and particularly language and communication) skills and disciplinary learning, and the role and purpose of the MAcc program. The differences between lecturers’ views on the place of communication skills in the program can be clearly seen in the following quotes from interview transcripts. Where the first lecturer sees language and communication skills as potentially displacing accounting content, the second lecturer sees these skills as integral to learning:

If we teach more [language skills], then we’re going to have to teach less accounting, and [the program coordinators] might want to keep … you know … the technical skills, because being university, at a certain level. So we have to be careful that we don’t necessarily drop those.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

Communication is basically understanding the issues that are perceived as being important by other people, then having identified their issues, applying your knowledge to their understanding of the issues so that you can make them realise the context in which their particular fact situation has to be analysed. Really communication is as simple as that and as complex as that.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

Likewise, lecturers hold a range of views on the role and purpose of the program. Where some come from a utilitarian perspective, seeing a vocational orientation and student conceptual change as mutually exclusive, others see that programs like the MAcc should support more liberal ends:
It comes down to … what’s the objective of a university education? And I think what we do within here … is different to maybe what some of the other areas [of the university] are doing. Because if you’re giving an academic degree, then you’re teaching someone to think … which is different … We’re not doing that here. I mean we are, as we go along … but the students aren’t coming along for that. …. I don’t think that many students come in with the expectation that they’re doing it for the intellectual gratification. Because if they were … I don’t think we should be teaching them letter writing or report writing or anything else … we should be having one-on-one tutorials and that sort of thing. I think they’ve got their undergraduate degree and they’re coming here to learn about accounting. And if they’re coming here to learn about accounting so they can do their job better, then I think professional skills comes into it.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

They should not come out [of finishing their degree] as the same person. They should not be a person who’s acquired some additional technical knowledge. … It’s not about gaining just that technical knowledge … I think that [vocational skills] are social and life skills, and the reason that I prefer not to regard them just as vocational skills is because they are also the ability to think, the ability to communicate. They’re the things that allow people to change jobs at will ….. They’re the things that universities should ensure, so that people remain productive for society, no matter what their technical requirements and attributes of their job. And they’re much broader than merely vocational …. universities should be making societies better.

(MAcc lecturer, LPCA Evaluation Project interview, June 2005)

These seemingly opposing conceptions of the role and purpose of the MAcc program appear to be grounded in apparent dichotomies between ‘education and training’, and ‘theory and practice’ (Hager & Hyland 2002:272). Some would argue that these differences are not irreconcilable. In examining the epistemological basis for educational differences between vocational and liberal (or general) education for example, Hager and Hyland point to the interrelationships between competence and knowledge, seeing the former as contributing to the latter: ‘what competence does is to take us beyond lower cognitive abilities … to higher cognitive abilities, such as application and synthesis of knowledge’ (p. 275). A sociocultural perspective on teaching and learning also lends support to the idea that preparation for the workplace and student conceptual change are not mutually exclusive. If, as noted earlier in this paper, the development of ‘discursive competence’ (Bhatia 2004) is needed for ‘expertly [operating] within well-defined professional … contexts’ (Bhatia 2004:144), then it is clear that language must play a key role in any professionally oriented degree program. The development of communication skills, through developing discursive competence could be seen however as not simply a desirable outcome, but intrinsic to learning itself. As noted by Crichton et al. (2004), ‘all learning, across all disciplines is a social, linguistic and cultural act … [as] students learn to construct, act upon, use and communicate their disciplinary knowledge across diverse linguistic and cultural contexts’ (p. 4). Learning can be seen as mediated through interaction and participation, which can be seen, among other outcomes, as supporting: student conceptual change (Penuel et al. in press); ‘student elaboration’, that is the ‘process of forming associations between new information and prior knowledge’ (Doherty et al. 2003:4); and student engagement, interest and motivation (Penuel et al. in press).

Hager and Hyland use the term ‘dichotomy’ deliberately to indicate that these are not simply linguistic distinctions, but that they have ‘material consequences in social and political realities’ (p. 272).
One of the keys to improving opportunities for student interaction and participation, and hence improving student learning outcomes, is staff development. The ongoing collaboration between MAcc lecturers and NCELTR teachers through the LPCA project is seen as a highly successful means of promoting staff development. As noted by Roth and Tobin (2004), this kind of dialogue between teachers has the potential to produce ‘recommendations for concrete actions and change that teachers experience as an opening of their possibilities rather than recommendations [handed to them by researchers] that they know to “be possible only in theory but not in praxis” (p. 175). This dialogue also has the potential to resolve tensions arising out of lecturers’ different conceptions of the role and purpose of the MAcc program. From a sociocultural perspective, collaborative processes are seen to be dynamic and characterised by tensions, the resolution of which contributes to ongoing transformation within the collaboration (John-Steiner & Mahn 1996). This view is grounded in dialectics, which ‘surmounts dichotomies’ through ‘the unification of contradictions’ (John-Steiner & Mahn 1996:195). Future dialogue on issues related to student interaction and participation between MAcc lecturers and NCELTR teachers needs to address their conceptions of teaching, learning, communication skills and the role and purpose of the program (rather than simply focus on teaching strategies (Trigwell & Prosser 1996). It also needs to take into account ‘social interaction, community and culture, and interrelationships between learner, activity and context’ (Bloomer 2001: 431). At classroom, unit and program level, the LPCA project team sees that this also involves the internationalisation of pedagogy, through changes in communicative, organisational and work practices (Curro & McTaggart 2003).

Future activities of the LPCA Project team include staff development designed to encourage and support teaching and learning practices that facilitate student interaction and participation and collaboration among students (e.g. peer and class discussion; group tasks; and peer assisted learning); and collaboration between teachers and students (e.g. interaction between teachers and students to assess student understanding of content; guided participation (scaffolding); and dialogue between teachers and students (instructional conversations) (Doherty et al. 2003). In this way, the development of communication skills will become more a part of everyday teaching and learning, in addition to being the focus of specialist workshops. In addition to enhancing student learning within the program, this approach is seen as preparing students to move towards future application of their disciplinary knowledge, and full participation in the discourse community of professional accounting practice.
References


