

**Securing the Future of International Education
by Defining and Maintaining Standards:
Engaging in the Debate – AIEC
Higher Education Focus**


13 October 2010

Learning and Teaching Academic Standards Project

The Australian Learning and Teaching Council has received funding from the Australian Government for this project.
The views expressed in this material do not necessarily reflect the views of the Australian Government.

An initiative of the Australian Government Department of Education, Employment and Workplace Relations

Outline

- Background
 - Development process
 - Academic standards – Example Accounting
 - Next steps
 - Q&A
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**International trends
+ Brand Australia**



Changing higher education system



More & diverse

- students
- providers
- modes

Source: www.lvpchurch.org/lvp/files/u1/magnifying-glass.gif

THE AUSTRALIAN

Universities “not meeting” demand for change....“it was an argument over what was important, **an individual's demonstrable competence or their record of course completions**”

Degrees lure low-skill migrants

January 14, 2009 ...[more](#)

Accounting changes add up to turf war

August 26, 2009 ...[more](#)

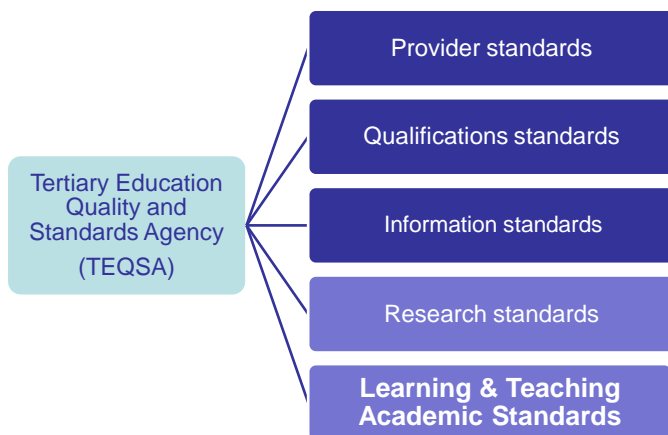
Skills shortage a danger

July 14, 2010 ... [more](#)

“I regard the 2006-07 data as the best indication yet of the standards of Australian universities ... they're **nowhere near the standards required by the profession**”

“**Industry employers continue to be highly critical of the employability skills of university graduates**”. AIG say “a qualification did not necessarily equate to a job”, warn of deepening shortages, call to boost vocational education

New regulator and quality agency from 2012



Source: www.deewr.gov.au/HigherEducation/Policy/teqsa/Documents/HIEDArrangements_Diagram.pdf

New Australian Qualifications Framework

Bachelor (AQF level 7)

- To qualify individuals who apply a broad and coherent body of knowledge in a range of contexts to enter professional work and/or as a pathway for further learning
- Notional duration 3-4 years

Masters (AQF level 9 - coursework)

- To qualify individuals who apply an advanced body of knowledge in a range of contexts for professional practice or scholarship and/or as a pathway for further learning
- Notional duration 2 years (if 3 yr bachelor) but up to 4 yr for entry
- Professional entry master "will include a significant component of structured work-integrated, or practice related learning developed in collaboration with a relevant professional, statutory or regulatory body"

Source: <http://www.aqf.edu.au/Portals/0/Documents/Australian%20Qualifications%20Framework%20-%20pending%20MCTEE%20approval%202010.pdf>

Government seeks engagement

“Discipline communities will ‘own’ and take responsibility for implementing teaching and learning standards (working with professional bodies and other stakeholders where appropriate) within the academic traditions of collegiality, peer review, pre-eminence of disciplines and, importantly, academic autonomy”

(DEEWR 2009 p. 32)



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DEEWR Commissioned ALTC Learning and Teaching Academic Standards Project



Aims

- Engage disciplines in the standards setting agenda
- Facilitate disciplinary development of academic standards as threshold learning outcomes for programs/majors
- Provide resources to inform the new regulatory authority & HEI to develop standards-related processes
- Lay foundations for demonstrated standards achievement

Standards and Learning Outcomes



'Learning outcomes are clear statements of what a graduate is **expected to know, understand and be able to do** as a result of learning'

Dimensions: knowledge; skills; application

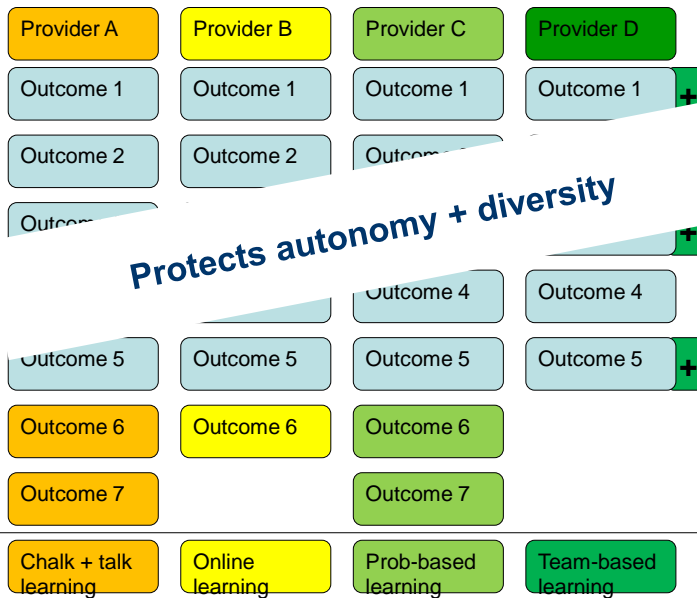
Australian Qualifications Framework Consultation Paper (2009)

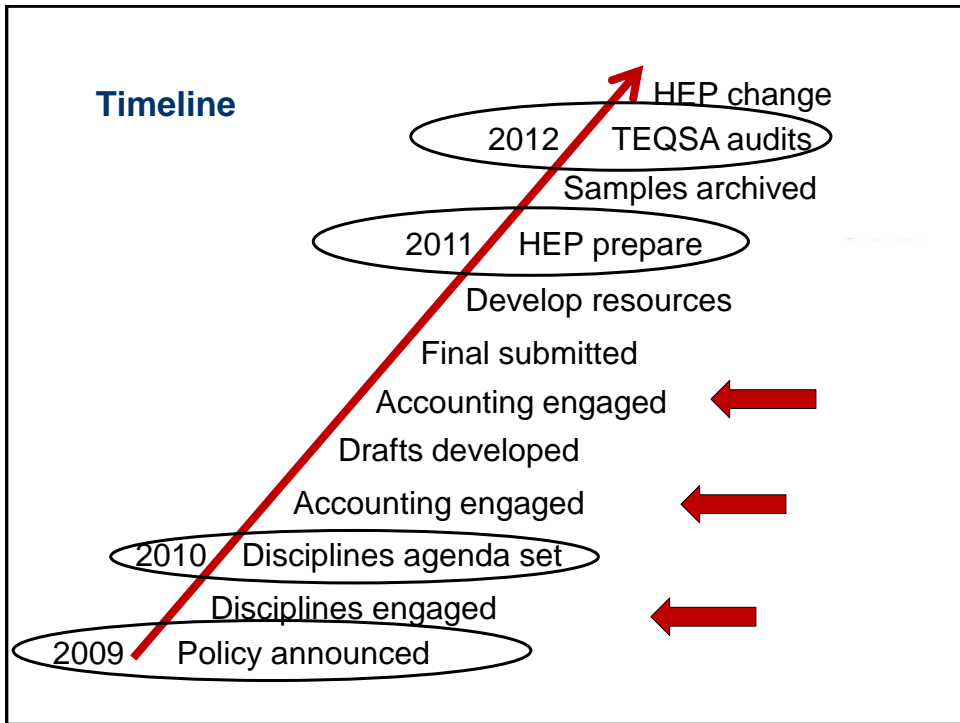
Working definition

- Academic standards are **learning outcomes** described in terms of discipline specific knowledge, skills and capabilities
- Expressed as **threshold learning outcomes** that a graduate of any given discipline (or program) must have achieved

Guiding principles – Overall Project

- Academic standards expressed as assessable learning outcomes
- Discipline owns and defines them (not HEP or TEQSA)
- Maintain currency by regular review with a supporting infrastructure
- **Comparable with international**
- Consider professional accreditation standards where appropriate
- Not substituted by input and support process (eg practicum, lab hours)
- Processes for demonstrating graduate achievement must be efficient, transparent, sustainable and include external reference points
- Processes for assuring must not give rise to perverse consequences (e.g. standardisation of curricula)





Guiding Principles - Accounting

1. Define nature and extent of discipline

Accounting is concerned with the provision and analysis of information to a broad range of internal and external stakeholders for a variety of resource allocation decisions and compliance purposes (for example, regulation and governance).

Include separately the professional entry coursework master degree

6. Use examples

7. Iterative development
8. Design feedback
9. Record process

Feedback on process of setting standards



Positive

“A very thorough approach to preparing, evaluating and reworking the Standards. - An exemplar approach to aligning outcomes with both industry and the academy”

Concerns

“I have reservations that the gov/regulators expect some form of threshold standards to be set without the assessment/assurance mechanisms and procedures having been identified”

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Key generic competences according to Tuning surveys



Survey

- Latin America and Europe in 2002 and 2008
- Employers, graduates, students, academics
- 25 competencies with top ones highly correlated
 - Ability for abstract thinking, analysis and synthesis
 - Ability to apply knowledge in practical situations
 - Knowledge and understanding of the disciplinary area
 - Ability to identify, pose and resolve problems
 - Capacity to learn and stay up-to-date with learning
 - Ability to work in a team

Accounting for the Future: More than Numbers Australia - Hancock et al (2009)

- Views on technical skills varied by size and location of employers.
- Views on importance of non-technical skills varied by size and location of employers
- Communication, team work and self management were deemed to be the most desirable
- Communication and problem solving were deemed to be the most inadequate and posing the greatest limitations on graduates in both their skill sets and their career development



Example task

Describe the most important thing a graduate with an (Australian) accounting degree should know, understand or be able to do by graduation?



- Recording and summarising transactions
- Apply accounting standards in preparation of financial statements
- Analysis of the operations of business
- Financial analysis and projection

Bachelor	Exercise judgement under supervision to solve <u>routine accounting problems</u> in <u>straightforward</u> contexts using social, ethical, economic, regulatory and global perspectives
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Few qualitative perspectives and/or quantitative perspectives characterised by considerable data items over multiple variables and known relationships between them

Master (Advanced)	Exercise judgement under <u>minimal</u> supervision to solve <u>emerging and/or advanced</u> accounting problems in <u>complex</u> contexts using social, ethical, economic, regulatory and global perspectives
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Judgement – Bachelor – Internationally



Aust Accounting Threshold	Exercise judgement under supervision to solve routine accounting problems in straightforward contexts using social, ethical, economic, regulatory and global perspectives.
Aust AQF	Demonstrate the application of knowledge and skills with initiative and judgement in planning, problem solving and decision making in professional practice and/or scholarship.
UK Accounting Threshold	Demonstrate a basic knowledge and understanding of some alternative technical language and practices and, where relevant within the context of a particular degree program, an ability to apply them in simple structured situations from given data generated for the purpose.
Tuning Business	Use and evaluate tools for analysing a company in its environment. Work in a subject specific field of a company and be a specialist to some extent. Prepare for decision making at mainly operational and tactical levels.
Tuning 'Dublin Descriptor'	Making judgements involves gathering and interpreting relevant data.

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Survey results – Free responses Using threshold learning outcomes




- “Guiding minimum standards which can be exceeded, but also allowing flexibility in program development”
- “ ‘To weed out’ some of the weak and low quality private providers of MPA’s, such as XXX and have a sole focus on exploiting the international student market for maximum financial gain”
- “Built into the Assurance of Learning framework that many universities are working on”
- “There will be huge negative consequences if the use of standards in the tertiary sector follows the way they are used in the primary and secondary sectors”
- “it is important that there is acknowledged experts to be peer reviewers of threshold learning outcomes of accounting programs”

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Thank you

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AUSTRALIAN LEARNING AND TEACHING COUNCIL Learning and Teaching Academic Standards Project

Academic standards are NOT

- 
- Lists of topics or subject matter
 - Generic attributes imposed by an institution
 - Prescribed methods of teaching or assessment
 - Descriptors of levels of attainment (eg pass, credit, distinction)
 - Indicators of institutional performance that can be used in league tables or performance funding

Agenda-Setting (February)



Leaders Forum: Business sub-group

- Chose Accounting Bachelor and Coursework Masters
- Recommended governance
- Recommended engagement and consultation
- Agreed ABDC play a key leadership role

Awareness-Raising (Feb-April)



- ABDC T&L Network meeting
- ABDC hosted briefings in each state (n = 227)
- Invited or private briefings, for example
 - private providers (eg. ThinkEducation; COPHE)
 - mixed (eg. 100 at ICAA/UniSA)
 - ALTC forums (eg. UA, other disciplines, indiv unis)
- E-updates (400 contact list)
- Website <http://www.altc.edu.au/standards/disciplines/BME>

Example of Consultation & Feedback Cycle 3 (June – August)



- Face-to-face workshops
 - Up to 4 per state (n=288)
 - Invited (n~700)
 - Employers
 - Academics
 - Department heads & Faculty leaders
 - Mixed academics/profession/students
 - Wider forums

Example of Consultation & Feedback Cycle 3 (June – August)



- Electronic
 - Email (n=18 direct and 12 via AFAANZ)
 - Online discussion forum (eg. AFAANZ)
 - Online survey (n=257)
- E-updates
 - ~650 contact list
 - ad hoc (eg. CPA 21/6; ICAA 6/8; ABDC 5/8)
- Websites (eg. ALTC, ABDC)

Who can tell us?

- Employers (eg. DEST 2002)
- Employer recruiters (eg. Gammie et al 2002)
- Employer groups (BCA 2006; BIHECC 2007)
- Professional bodies accreditation systems (CPA 2010)
- Students (Hassall et al 2003)
- Successful graduates (Wells 2009)
- Graduates (de Lange et al 2006)
- Academics (Kavanagh et al 2007; QAA 2002, 2007)
- Mixed (Hancock et al 2009; Tuning 2002,2008; ALTC 2010)



BIHECC (2007) Graduate Employability Skills

- Communication
- Teamwork
- Problem solving
- Self-management
- Planning and organising
- Technology
- Life-long learning
- Initiative and enterprise
- Ability to deal with diversity



Wells et al (2009) - Successful NZ Accounting Graduates		
1	IL	Being able to understand and respond to clients' requirements in a timely manner
2	IL	Being able to set and justify priorities
3	G	Being able to organise my work and manage time effectively
4	IP	The ability to empathise with and work productively with people from a wide range of backgrounds
5	P	Wanting to produce as good a job as possible
6	P	Being willing to face and learn from my errors and listen openly to feedback
7	IP	Being able to develop and use networks of colleagues to help me solve key workplace problems
8	P	Being able to remain calm under pressure or when things go wrong
9	P	Being willing to take responsibility for projects, including how they turn out
10	IL	Being able to identify from a mass of detail the core issue in any situation
11	IP	Being able to develop and contribute positively to team-based projects
12	PS	Having a high level of current technical expertise to my work area
13	IC	The ability to use previous experience to figure out what is going on when a current situation takes an unexpected turn
14	G	Being able to use IT effectively to communicate and perform key work functions
15	P	Having the courage and persistence to follow a course of action to its conclusion

Issues raised Cycle 3 consultation

- Scoping issues
 - Limit masters to Advanced only?
 - Revised AQF released July eg. allows entry masters
 - Limit to prepare for entry to a professional body?
- Use focussed examples
- Clarify problems, contexts and supervision in Judgment
- Clarify threshold knowledge eg. auditing & corp law; emerging
- Measuring challenges eg. communication & self-management
- Consensus on level – some thought too low/high; knowledge weighting
- TEQSA process vacuum and election uncertainties eg. Go8
- Tweak minor wording



Knowledge



Bachelor	Integrate theoretical and technical accounting knowledge which includes a selection of auditing and assurance, finance, economics, quantitative methods, information systems, commercial law, corporation law and taxation law
Master (Entry)	As above
Master (Advanced)	Integrate advanced theoretical and technical accounting knowledge of accounting which includes a selection of auditing and assurance, finance, economics, quantitative methods, information systems, commercial law, corporation law and taxation law

Application Skills



Bachelor	Critically apply theoretical and technical accounting knowledge to solve routine accounting problems
Master (Entry)	As above
Master (Advanced)	Critically apply advanced theoretical and technical accounting knowledge to solve emerging and/or advanced accounting problems

Communication and Teamwork



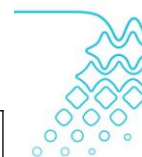
Bachelor	Justify and communicate accounting advice and ideas in <u>straightforward</u> collaborative contexts <u>involving</u> both accountants and non-accountants
Master (Entry)	Justify and communicate accounting advice and ideas in <u>diverse</u> collaborative contexts <u>involving</u> both accountants and non-accountants
Master (Advanced)	Justify and communicate accounting advice and ideas in <u>complex</u> collaborative contexts <u>involving</u> both accountants and non-accountants

Self-management – draft 4 very different!



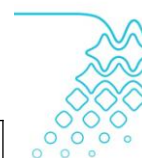
Bachelor	Reflect on performance feedback to identify and action learning opportunities and self-improvements
Master (Entry)	Seek and reflect on performance feedback to identify and action learning opportunities and self-improvements and initiate this process for others
Master (Advanced)	As above

Knowledge - Bachelor



Aust Acctng Threshold	Integrate theoretical and technical accounting knowledge which includes a selection of auditing and assurance, finance, economics, quantitative methods, information systems, commercial law, corporation law and taxation law.
Aust AQF	Have a broad and coherent body of knowledge, with depth in the underlying principles and concepts in one or more disciplines as a basis for independent lifelong learning Have the cognitive skills to critically review, analyse, consolidate and synthesise knowledge Have the cognitive and technical skills to demonstrate a broad understanding of knowledge with depth in some areas.
UK Acctng Threshold	Demonstrate a basic knowledge and understanding of some of the contexts in which accounting operates Demonstrate a basic knowledge, understanding and an ability to use the current technical language to describe practices of accounting Demonstrate a basic knowledge and understanding of theories and empirical evidence concerning the effects of accounting in at least one of its contexts Where the program has substantial finance content, demonstrate a basic knowledge and understanding of theories and empirical evidence concerning financial management, risk and the operation of capital markets.
Tuning Business	Basic knowledge of the profession. Basic knowledge of the study field
Tuning 'Dublin'	Knowledge and understanding is supported by advanced text books [with] some aspects informed by knowledge at the forefront of their field of study.

Application Skills - Bachelor



Aust Accounting Threshold	Critically apply theoretical and technical accounting knowledge and skills to solve routine accounting problems.
Aust AQF	Have the cognitive and creative skills to exercise critical thinking and judgement in identifying and solving problems with intellectual independence Demonstrate the application of knowledge and skills to adapt knowledge and skills in diverse contexts.
UK Accounting Threshold	With reasonable accuracy, be able to record and summarise straightforward transactions and other economic events and prepare financial statements complying in outline with relevant regulatory requirements; will be able to analyse the operations of a business and perform financial analyses and projections at a basic level Demonstrate an ability to apply [a basic knowledge, understanding, current technical language and practices of accounting] in simple structured situations from given data generated for the purpose Demonstrate possession of the required cognitive abilities.
Tuning Business	Capacity to apply knowledge in practice. Elementary computer skills.
Tuning 'Dublin'	Applying knowledge and understanding through devising and sustaining arguments.

Communication and Teamwork - Bachelor



Aust Acctng Threshold	Justify and communicate accounting advice and ideas in straightforward collaborative contexts involving both accountants and non-accountants.
Aust AQF	Have the communication skills to present a clear, coherent and independent exposition of knowledge and ideas.
UK Acctng Threshold	Demonstrate possession of the required non-subject specific skills to a basic level of achievement.
Tuning Business	Interface with other functions Be able to argue for the principles to be used in finding a solution to a problem mainly at an operational or tactical level Defend the proposed solution Ability to work in interdisciplinary teams Capacity to do oral and written presentation in native language.
Tuning 'Dublin'	Communication of information, ideas, problems and solutions.

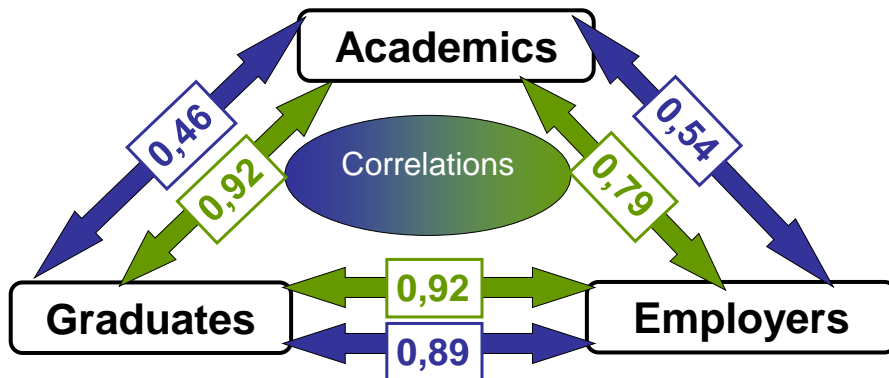
Self Management - Bachelor



Aust Acctng Threshold	Reflect on performance feedback to identify and action learning opportunities and self-improvements.
Aust AQF	Demonstrate the application of knowledge and skills with responsibility and accountability for own learning and professional practice and in collaboration with others within broad parameters.
UK Acctng Threshold	Demonstrate possession of the required non-subject specific skills to a basic level of achievement.
Tuning Business	Have self awareness. Ability to adapt to new situations Capacity to learn.
Tuning 'Dublin'	Have developed those learning skills needed to study further with a high level of autonomy.

EUROPE 2001

EUROPE 2008



Accounting practices – paragraph 3.1.12

Accounting practices undertaken to assist resource allocation decisions and compliance include, but are not restricted to:

- recording and summarising transactions and other economic events
- application and interpretation of accounting standards in the preparation of financial statements
- analysis of the operations of business (for example: performance measurement; management control; decision analysis)
- financial analysis and projection (for example: analysis of historical trends for budgeting; analysis of financial ratios for budgeting or raising funds; analysis of cash flow from operations; analysis of financial risks in light of operating in an uncertain future economic climate).

