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Keywords

accounting, Australia, culture, international students, learning

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Preferred Learning Methods: A Comparison between International and Domestic Accounting Students

1. OVERVIEW

Information about the perceptions and learning patterns of students from different societal cultures is important due to the increasingly globalised nature of education. This is highlighted in relation to courses in accounting, where international student representation has dramatically increased (Cooper 2004). Traditional accounting education has been characterised as emphasising surface learning, where students have less opportunity to engage interactively with the subject matter (Gray et al. 1994). The present study used a questionnaire to examine the differences and similarities in preferred learning methods between domestic students (who were Australian residents) and international students (who were non-Australian residents) studying an accounting course, using the Hofstede model of societal cultural dimensions.

The aim of the study reported in this paper is to explain any differences in student opinions about preferred learning methods of new course topics from a societal cultural perspective, and to discuss their implications for tertiary education. To achieve this aim, this study pursued two specific objectives by using the subject of intellectual capital as a vehicle. First, it examined differences between the preferred learning styles of domestic and international students learning intellectual capital. Second, it analysed these findings using Hofstede's dimensions of culture.

This paper is divided as follows. In Section 2, literature is reviewed regarding the process of learning in different societal cultures. In Section 3, the growing importance of intellectual capital that has motivated its inclusion as a new topic into the accounting curriculum is examined. In Section 4, the theoretical background of Hofstede's four-dimensional model of cultural dimensions is outlined and the research questions examined in this study are presented. In Section 5, the research methodology used in the study is discussed. In Section 6 the results and limitations of this study, and possibilities for further future research are outlined.

2. LITERATURE REVIEW

According to Hilgard and Bower (1975), learning stems from two philosophical sources: the process of knowledge creation (i.e. how we come to know things) and the organisation of mental life (i.e. the nature and contents of our concepts, thoughts, images, and other mental constructions).

The changes in learning environment conducive to learning approaches that result in better outcomes of learning can be classified under the organisation of students' mental life. Much research has been carried out this area, examining students' perceptions relating to various parameters of the learning environment such as workload, assessment, and clarity of goals for students (Apostolou, Watson, Hassell, & Webber 2001; Weil, Oyelere, Yeoh & Firer 2001). Much of this research has identified characteristics of students' learning, such as surface and deep learning (Entwistle & Ramsden 1983;

Jackling 2005; Lizzio, Wilson & Simons 2002; Lucas 2001; Prosser & Trigwell 1999; Ramsden 1991). However, subsequent researchers in this area argue that such categorisations are oversimplifications and that categories cannot be discussed in isolation. In some instances, the learning approach that leads to a surface learning outcome is the first step towards a deep learning outcome (Meyer 2000). For example, the surface learning approach of memorising has been found to be more complex than first assumed, with a difference between meaningless (rote) memorising and meaningful (deep) memorising. The latter can be a stepping stone for a deep learning outcome. This has been cited as a possible explanation for the paradox that students from a Confucian heritage tend to adopt a surface approach to learning but still outperform fellow students from other cultures (Marton, Dall'Alba & Tse 1993; Meyer 2000).

Researchers examining the influence of societal culture on learning approaches have observed that Chinese and Asian students are motivated by the prospects of a good career, and that this is commonly accompanied by an enthusiasm for course material that is perceived as interesting and that provides the necessary preparation for that career (Kember 2000). It has been argued that the distinct differences in the performance of students from non-Western cultures in a Western setting are partly attributable to the hypothetico-deductive paradigm that is used for assessing their learning (Kember 2000; Patel & Schoch 2003). In relation to accounting Patel and Schoch have found that Australian students are more likely to learn from theoretical material whereas Asian students are more likely to learn from technical material. Asian students also perceive accounting as a technical subject with precise answers, and prefer submitting written

work because of their limited command of verbal English. Also, memorisation has been identified as a preferred method of understanding subject matter among Chinese students. Further, Asian students are more likely to be motivated by the possibility of collective achievement, and consequently it has been observed that these students perform better in group projects (Kember 2000). Asian students may also be reluctant to take part actively in class due to their shyness, lack of confidence and language skills, and uncertainty about implicit social conventions for taking turns in group discussions (James, McInnis & Devlin 2002).

The differences in learning styles of students from different cultures have been examined, with mixed results. Auyeung and Sands (1996) examined the learning styles of accounting undergraduate students in Australia, Hong Kong, and Taiwan. They found that Chinese students from Hong Kong and Taiwan have a more abstract and reflective learning style than Australian students. On the other hand, Kember (2000), in his study of Asian undergraduate students in Hong Kong, concluded that the more abstract type of learning style (rote learning) of these students could be attributed to two factors other than societal culture. First, academics may assume that these students are capable of rote learning only, and therefore design the curricula accordingly. Second, there is an assumption that rote learning excludes an intention to seek understanding, but this may not necessarily be so. Hutchinson and Gul (1997) found that there were cultural differences in the way students analysed their knowledge, indicating that extroverted students who came from more tightly integrated societies (as in Asia) preferred group

learning more than extroverted students who came from more loosely integrated societies (such as Western industrialised nations).

Research demonstrates that the societal culture of people can change over time through the influence of the host societal culture. Problems relating to socio-cultural adaptation have been found to diminish over time (Ward & Kennedy 1996). Socio-cultural adaptation is the adoption of the cultural values of the social setting of a host country. Ward and Kennedy (1992; 1996) found that the length of a student's residence in a foreign culture was positively related to the student's socio-cultural adaptation to, and competence in, the new social setting.

Societal culture can influence student learning in different ways in different learning settings. Hofstede (1986) argued that an understanding of the 'dimensions of culture' can provide a more comprehensive insight into the interaction between teacher and student. Hofstede proposed four dimensions of culture that influence this interaction: individualism-collectivism, power distance, uncertainty avoidance, and masculinity-femininity. Hofstede also suggested that both the relevance of the curriculum to the country of origin of students and differences in cognitive abilities can influence the level of interaction between the student and teacher.

As noted above, although researchers have investigated various aspects of the context of learning and learning outcomes, they have not delved deep into the processes of learning (Abeysekera 2006), the other component of learning described by Hilgard and Bower

(1975). This is also of relevance to understanding the learning of students from contrasting societal cultures. Further, few studies have examined the influence of societal culture on student preferences as to how new topics such as intellectual capital should be taught.

3. IMPORTANCE OF INTELLECTUAL CAPITAL

The accounting curriculum in a developed country such as Australia is shaped by the demands of the accounting profession and changes in global business dynamics. Both the accounting profession and business firms have shown an increasing interest in building the knowledge and skills base of accounting students in topics such as intellectual capital (ASCPA & CMA 1999).

Few studies, however, have been carried out into the impact on learning of new topics by students, such as the topic of intellectual capital which is being introduced into university accounting curricula. Although it could be argued that all topics are new to students who are studying them for the first time, a topic such as intellectual capital is different from other mainstream topics for two reasons. Firstly, there are no standard textbooks or other study aids such as are available for mainstream topics; and secondly, students need to rely more on the lecturer rather than study aids to comprehend the topic.

The growing importance of intellectual capital motivated a metropolitan university in Australia to incorporate the study of intellectual capital as a topic in its third year 'Financial Accounting and Theory' unit, so that undergraduate accounting students would

graduate with the necessary knowledge to understand intellectual capital issues within firms. Both the accounting profession and businesses have shown a growing interest in intellectual capital as a contributor to economic value. This study focuses on the introduction of an intellectual capital component into a course unit in Financial Accounting Theory and Practice at an Australian university. The purpose of introducing this intellectual capital component is to develop the necessary knowledge and skills of these students that will allow them to solve intellectual capital related problems demanded by the accounting profession and businesses.

4. THEORETICAL BACKGROUND AND RESEARCH QUESTIONS

Theoretical background

This study focuses on the first three of Hofstede's (1980, 1983) four dimensions of societal culture. Although Hofstede's four dimensions have been criticised (Baskerville 2003; Baskerville-Morley 2005), such criticisms have been answered by Hofstede, and these dimensions have been widely used by others in accounting studies (Hofstede 2003; Williams & Seaman 2004). Hofstede's cultural dimensions provide one of the most useful perspectives in empirical research (Smith, Dugan & Trompenaars 1996). Gray (1988) also proposed a framework to analyse societal cultural dimensions. However, its application has been largely confined to professional judgement and perceptions of accountants and auditors with limited application to education (Auyenung & Sands 1996; Hofstede 1983; Hutchinson & Gul 1997). This study excludes the masculinity-femininity dimension because, according to Hofstede (1986), the values associated with the

masculinity-femininity dimension vary considerably across countries for men, and therefore it is the least reliable of the four dimensions.

Individualism vs. collectivism

Students of individualist cultures tend primarily to look after their own interests and the interests of their immediate family. According to Hofstede (1980, 1983), individualist cultures are mostly found in northern and western Europe and North America, and collective cultures are mostly found in Asia (predominant region where international students come from in this study). Although Australia is located in Asia, Hofstede found that Australia is highly individualistic, with a score of 90 on a 100-point individualism index, whereas other countries in Asia had a collective culture score less than 50.

According to Hofstede (1986) students from individualist cultures are positive about 'new' topics such as intellectual capital and believe that it is never too late to learn. Students in these societal cultures speak up in class in response to the teacher's invitation and are also willing to speak up in large groups. These students believe that acquiring competence is more important than acquiring certificates. On the other hand, students from collectivist cultures such as countries in Asia belong to one or more tight 'in-groups' from which they cannot detach. They speak up in class only when they are called upon personally by the teacher. These students only speak up in small groups. They believe that neither the student nor the teacher should ever be made to lose face. For them, education is a way of gaining prestige in their social environment, and acquiring certificates is more important than acquiring competence (Hofstede 1986).

Power distance

The power-distance dimension demonstrates the extent to which the less powerful in society consider and accept inequality in power as normal. Australia is a society with smaller power-distance, whereas societies in Asia and South America can be described as having greater power-distance. Students from less power-distance societies expect student-centred education. The teacher expects students to find their own paths, to initiate communication with the teacher, and to speak up spontaneously in class. Students are allowed to criticise and contradict the teacher, and effectiveness of learning is measured by the extent of two-way communication in class. On the other hand, in greater power-distance cultures, teacher-centred education is preferred and students expect the teacher to initiate communication (Hofstede 1986).

Uncertainty avoidance

Hofstede (1986) states that uncertainty avoidance as a characteristic of a culture refers to the extent to which people within such a culture feel nervous about situations which they perceive as unstructured, unclear or unpredictable. According to Hofstede, cultures with strong uncertainty avoidance such as countries in Asia should display active, aggressive, emotional, compulsive, security-seeking and intolerance characteristics. Cultures such as Australia that have low uncertainty avoidance should display contemplative, less aggressive, unemotional, relaxed, risk-taking and relatively tolerant characteristics.

Hofstede (1986) explains that students coming from strong uncertainty avoidance societies feel more comfortable in structured learning situations with precise objectives, detailed assignments and strict timetables. They expect teachers to have all the answers and to be considered experts. Teachers interpret intellectual disagreement as personal disloyalty.

Students from weak uncertainty avoidance societies feel comfortable with unstructured learning situations, vague objectives, broad assignments and no timetables. Teachers are allowed to say 'I don't know'. Teachers view intellectual disagreement as a stimulating exercise, and students are rewarded for innovative approaches to problem solving (Hofstede 1986).

This study has combined the other three dimensions (i.e. individualism versus collectivism, power distance, and uncertainty avoidance) in examining the research questions which are raised below in this section.

Research questions

Based on this brief overview of the literature and discussion of cultural dimensions, it is expected that international students coming from Asia for their undergraduate studies in Australia would display cultural dimensions relating to collectivism, greater power distance and high uncertainty avoidance, whereas permanent residents and citizens of Australia should display characteristics relating to high individualism, less power

distance and low uncertainty avoidance. Consequently, in this paper a number of assertions are formulated, that are discussed below.

In the traditional lecture setting of this course unit on intellectual capital, nearly 300 students sit together for a continuous two hours, and the class is conducted with minimum interaction between students and teachers. It might be expected that in this setting international students would prefer traditional lectures more than would domestic (Australian) students (Patel & Schoch 2003). Interactive lectures, on the other hand, are where students interact with the lecturer in two-way communication, asking questions and engaging in discussion. According to Hofstede's paradigm, international students should not prefer interactive lectures as they come from societies with greater power distance. On the other hand domestic students, who come from less power distance societies, should prefer interactive lectures, since this allows them to speak up in class and disagree with the lecturer. Since intellectual capital is a new topic that is being introduced into the undergraduate accounting curriculum, it is predicted that international students would display an aversion to this topic, as it would create greater uncertainty in relation to their success in studies, in comparison to existing topics that had been taught in the past, had additional study aids available (textbooks, questions and answers), and where students were aware of their learning and assessment requirements.

According to the theoretical dimensions of societal culture proposed by Hofstede (1986), international students would focus on obtaining their qualifications with the least amount of uncertainty. On the other hand, domestic students would prefer new topics such as

intellectual capital, regardless of the learning mode, because they perceived that they would be rewarded, both in their studies and at the workplace, for having innovative knowledge and approaches to problem solving. International students would prefer that the large lecture class be broken down into smaller, cohesive subgroups where case studies are examined, simulating their collectivist dimension.

Therefore, this study examined the following three research questions, on the basis of opinions expressed by students:

- (i) Do international students (from Asia) prefer traditional lectures on intellectual capital, where the teacher dominates the process of learning?
- (ii) Do domestic students (Australian) prefer interactive lectures on intellectual capital where communication with the teacher is two-way?
- (iii) Do international students (from Asia) prefer lecture classes broken down into smaller groups and learning through case study analysis?

5. RESEARCH METHOD

The study gathered data by a specially designed questionnaire distributed to 296 students at a traditional lecture delivered to accounting students enrolled in the 'Financial Accounting Theory and Practice' course unit, in which the topic of intellectual capital was to be introduced.

The respondents were students from a third year accounting undergraduate degree studying at a metropolitan university in Australia in the final semester of 2003. The

questionnaire was pilot-tested for its clarity, and unclear or doubtful words or meanings were amended to the satisfaction of the pilot group of students. Prior to administering the questionnaire, an overhead slide was presented in the lecture theatre explaining the meaning of intellectual capital (see Appendix):

The percentage of students from various countries is shown in Table 1.

Table 1

Student composition as a percentage by country of permanent address

Country of permanent address	% students
Australia	53.6
Hong Kong	16.2
China	12.3
Indonesia	6.9
Malaysia	2.2
Singapore	2
South Korea	1.6
Russian Federation	0.7
Other	0.7
Thailand	0.6
Japan	0.6
Sri Lanka	0.6
Taiwan	0.4
Vietnam	0.4
Burma	0.3
Pakistan	0.3
Bangladesh	0.3
Fiji	0.1
India	0.1
Costa Rica	0.1
Total	100

The proportion of respondents in the survey between domestic students and international students did not vary significantly from the proportion of domestic students (53.6%) and

international students (46.7%) of the total students enrolled in the course unit. The majority of international students came largely from the Asian continent. It was hypothesised that these international students would display cultural dimensions of high power distance, greater collectivism, and higher uncertainty avoidance, based on the indices provided for Asia by Hofstede (2006). Hofstede reported scores for Asia for individualism=30 (Australia=90), power distance= 60 (Australia=36), and uncertainty avoidance=70 (Australia=48). The questionnaire data were analysed using the Pearson chi-square test.

6. RESULTS AND DISCUSSION

Results

The statistical summary of the findings is outlined in Table 2. The findings are given here by research question.

Table 2

Pearson Chi-Square test results for each teaching method (p-values)

Lecture mode	International/domestic
Traditional	.225
Interactive	.01*
Group case study based	.001*

(i) Do international students (from Asia) prefer traditional lectures on intellectual capital where the teacher dominates the process of learning?

The study found no statistically significant difference between international and domestic students with regard to their attitude towards the traditional lecture mode (where there is no interaction and no teamwork case studies) (p-value .225, df=4, n=296), with 68 per cent of domestic students compared to 58 per cent of international students preferring the traditional lecture mode. However, a significant difference was found in relation to gender (p-value .025, df=4, n=296), in that more female students preferred the traditional lecture mode compared to male students.

(ii) Do domestic (Australian) students prefer lectures on intellectual capital which are interactive with the teacher?

A significant difference between domestic and international students was found on this question (p-value .01, df=4, n=296). Surprisingly, however, the results were the converse of what was expected, with 36 per cent of international students compared to 27 per cent of domestic students preferring interactive lectures.

When student preference with regard to interactive lectures was tested for intervening variables, there was no significant difference with regard to gender (p-value = .088, df=4, n=296), student status (full-time vs part-time study) (p-value = .134, df = 4, n=296) and working/ non-working students (p-value = .395, df = 4, n=296).

(iii) Do international students (from Asia) prefer lecture classes broken down into groups in which case study analysis is undertaken?

Results indicated a significant difference between domestic and international students (p -value = .001, $df=4$, $n=296$), with 34 per cent of international students compared to 18 per cent of domestic students saying preferring lecture sessions where they broke into smaller groups for case study exercises.

Discussion

On the basis of Hofstede's (1986) uncertainty avoidance dimension, it was expected that international students would significantly differ from domestic students in their preference for traditional lectures on a new topic such as intellectual capital. The study predicted that international students would prefer to avoid learning new material (such as that relating to intellectual capital) in the accounting curriculum, due to their aversion to uncertainty, and that they would be more interested in acquiring certificates rather than competence. However, the results of this study contradict such claims.

This unexpected result may be explained by Ward and Kennedy's (1992) proposition that the length of residence in a country positively influences the degree to which a student embraces the societal culture of the country of residence. The sample for this study comprised third year accounting undergraduate students. This particular university does not allow international students to transfer credits from previous universities, and so international students cannot enter the accounting program in the final year. All students

must study in Australia for the full three years, which means that the students in the sample had lived in Australia for nearly three years. Therefore it is possible that their period of residence in Australia may have influenced their ability to adopt and accept Australian societal culture.

The findings of this study show a significant difference between domestic students and international students with regard to their preference for lectures that are interactive with the teacher or where students are broken into groups and learn the subject through case study analysis. International students preferred interactive and case-based learning methods as compared to domestic students. As explained previously in this section, this may be due to the fact that the international students had been influenced by Australian societal culture during their three-year stay in the country. The finding that a greater proportion of international students than domestic students preferred interactive lectures warrants further investigation in a future study. Possibly because international students pay higher fees than domestic students, they may be more motivated to learn. However, such factors were not examined in this study. An alternative hypothesis is that proportionately more Asian students actually prefer interactive learning. However, the cross-sectional nature of this study limits its generalisability.

The preference of international students for interactive lectures and case study based lectures contrasts with the findings of Patel and Schoch (2003) who studied a postgraduate cohort of accounting students in Australia. There are several possible reasons for this. First, international postgraduate students may have arrived more recently

than their undergraduate counterparts, thus explaining their difficulty with English. Such international postgraduate students are no doubt more highly influenced by the societal culture of their home country than by that of Australia. As has been noted, the international students in the present study were third year students who had studied in English for at least three years in a university setting. Second, the undergraduate international students in this study may have had more exposure to interactive learning. In contrast, postgraduate students who have recently arrived from overseas may not have studied in an interactive learning environment and may therefore lack confidence and language skills, and may also be limited by shyness and uncertainty about implicit social conventions (James et al. 2002). The fact that more international students preferred case study based lectures is consistent with the findings of Hutchinson and Gul (1997). The reflective style of learning of international students may also have influenced their preference for learning from peer groups (Auyeung & Sands 1996). There is also evidence that achievement in Asian cultures is more collective in nature (Kember 2000).

Implications of findings

The findings of this study have implications with regard to the learning methods of students. First, this study shows that international undergraduate students absorb learning processes associated with Western societal cultures such as Australia by their third year of study in their host country. Traditional accounting education has been characterised as emphasising the traditional lecture mode, where students have less opportunity to engage interactively with the subject matter (Gray, Bebbington & McPhail 1994). However,

these findings present university academics with a challenging task: that is, to review their teaching methods in order to help students engage in interactive and group-based learning in relation to teaching new topics such as intellectual capital.

7. LIMITATIONS AND CONCLUSIONS

The study has several limitations. First, the students categorised as ‘Australian’ came from a variety of backgrounds. Although this study identified domestic students as those who claimed in the questionnaire to be citizens of Australia, it was not possible to identify their length of stay in Australia prior to the study. Their length of stay in the country of residence may have influenced their cultural beliefs (Auyeng & Sands 1996). Second, this study is cross-sectional. A longitudinal study could assist to further confirm the findings. Third, the research was carried out on the assumption that international students differed from domestic students in Australia with respect to Hofstede’s cultural dimensions. Fourth, the universalist approach of Hofstede’s cultural dimensions, equating nation with culture through numeric indices and matrices has come under criticism.

At the same time, this study opens up several possibilities for future research. First, the study could be replicated with first and second year accounting undergraduate students. Second, the study could be replicated for tutorial classes where there are 20 to 25 students in a class. Third, a study could be conducted to examine preferred learning methods for topics already being taught, and these findings could be compared with the findings

related to topics being introduced for the first time into the curriculum. Fourth, the finding that international students preferred interactive teaching more than domestic students did in learning new topics such as intellectual capital may have been influenced by factors such as motivation and keenness to receive value for money. International students pay much higher tuition fees than domestic students and such factors may add to their level of motivation. Therefore, future research could examine the relationships between tuition fee differential, level of motivation and preferred method of learning in relation to new topics such as intellectual capital and topics that are being taught in the accounting study program.

The findings of this study challenge notions which have tended to stereotype international students as surface learners. Literature exists to suggest that memorisation and rote learning particularly by Asian students lead to deep learning (Patel & Schoch 2003). Further, this study highlights the need to regularly review teaching methods, assessment and curriculum. Such a regular review would improve the quality of education and this, in turn, would benefit the stakeholders of education – the university, students, employers, government and academics.

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APPENDIX

“Course topic to be introduced: intellectual capital.

Intellectual capital can be described as intangibles that are not recognized in the financial statements of organizations (eg. intellectual property, customer relations, and educational level of employees). Previous research demonstrates that these intangibles are more influential than tangible assets in determining the market value of a firm (eg. Microsoft). Intangible assets tend to translate into financial revenue over time which has the effect of increasing the profits of firms.

Given the importance of intellectual capital in Financial Accounting, we are proposing to introduce a topic on this subject in 2004. The following questionnaire refers to the introduction of this new topic into the curriculum. To help us deliver this material in the best possible way, please consider each statement below and mark the circle that best indicates your level of agreement. If you feel you cannot answer any question, mark the ‘Not Applicable’ category’.”

Respondents were encouraged to ask questions about the purpose of the questionnaire and to make sure that the meanings of the questions were clear. All such questions were answered during the administration of the survey. Very few concerns regarding the meanings of the questions were reported.

The questionnaire contained statements to which respondents indicated the extent of their agreement on a five-point Likert scale with an additional option for 'not applicable' (1 = strongly agree, 2=agree, 3=neutral, 4=disagree, 5=strongly disagree, and 6=not applicable). The questionnaire inquired about the extent of their agreement with the following questions: (i) The 2-hour lecture should be one-way delivery by the lecturer to students; (ii) The 2-hour lecture should be interactive where students actively take part in asking and answering questions; and, (iii) The 2-hour lecture should include case studies where students break into groups for 5 or 10 minutes and discuss answers.

Third year accounting students were selected for this study because they had had previous exposure to the three lecture modes examined in this study.