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Exploring the values orientations of international accounting students: implications for educators

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Abstract

The internationalisation of accounting education has grown significantly over the last decade, with Australia now being the third largest provider of international degrees. This internationalisation has brought benefits to both students and academics by widening their understandings and perspectives of other countries and cultures. The diversity has also provided a basis for researching the impact of culture on student's approaches to teaching and learning. However, no study to date has measured and analysed the tensions that exist between the cultural values of students and educators. This paper reports an exploratory study of postgraduate students enrolled in a foundation accounting subject at an Australian university to discover the extent of the difference in values orientations. Application of the Model of Basic Values (Lingenfelter and Mayers, 2003) revealed core differences which were analysed and discussed. Practical applications for culture-bridging strategies were identified in terms of implications for teaching and for personal interaction.

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Exploring the Values Orientations of International Accounting Students: Implications for Educators

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Abstract

The internationalisation of accounting education has grown significantly over the last decade, with Australia now being the third largest provider of international degrees. This internationalisation has brought benefits to both students and academics by widening their understandings and perspectives of other countries and cultures. The diversity has also provided a basis for researching the impact of culture on student's approaches to teaching and learning. However, no study to date has measured and analysed the tensions that exist between the cultural values of students and educators. This paper reports an exploratory study of postgraduate students enrolled in a foundation accounting subject at an Australian university to discover the extent of the difference in values orientations. Application of the Model of Basic Values (Lingenfelter and Mayers, 2003) revealed core differences which were analysed and discussed. Practical applications for culture-bridging strategies were identified in terms of implications for teaching and for personal interaction.

Keywords: Accounting education, culture, international students, values orientation, teaching, learning

Introduction

The internationalisation of university education has grown significantly over the last decade. The number of international students enrolled at Australian universities has continued to increase with Australia now being the third largest provider of international degrees, behind the United States and the United Kingdom, but having the highest proportion of international students among its total student population (Harman, 2004). In 1999, international students represented 12.6 percent of all higher education students in Australia, as compared to 3.2 percent in the United States, 3.8 percent in Canada and 10.8 percent in the United Kingdom (OECD, 2000). Total international enrolments in Australian universities have grown from approximately 45,000 in 1994 to 203,890 full fee-paying international students by August 2006, with 65 percent of these students actually studying in Australia. Over 24 percent of these onshore enrolments were from China, representing a 17.6 percent growth in the previous twelve month period (AEI, 2006; IDP Australia, 2006). Between 2001 and 2004 the number of international enrolments in accounting degrees doubled rising from 8,522 to 17,207, while the domestic enrolments only increased by six percent in the same period (Cable et al, 2007).

This internationalisation of university education has brought benefits to both students and academics by widening their understandings and perspectives of other countries and cultures. This diversity has also provided a basis for researching the impact of culture on student's approaches to teaching and learning (Chan, 1999; Kember and Gow, 1991; Ramburuth and McCormick, 2001; Watkins and Biggs, 1996, 2001; Volet *et al*., 1994; Volet and Renshaw, 1996). However, there has been a lack of integration of this educational research with the psychological and anthropological literature (Tan and Goh, 1999). This has led researchers to

attribute cultural differences to stereotypes and theoretical assumptions rather than examining the extent to which cultural values may be incompatible with current teaching methods and curricula (Cheng, 2000; Li, 2002; Tong *et al*., 2006).

The next section of this paper considers the relationship between culture, worldview and values and introduces the model of basic values which is used in the study. This is followed by a discussion of the participants and the results. The final section puts forward bridging strategies for reaching students in a multi-cultural environment, by focusing on implications for both teaching and personal interactions.

Culture, worldview and values
Culture has been defined as "concepts and beliefs about desirable end states or behaviors, that transcend specific situations, guide selection or evaluation of behavior and events, and are ordered by relative importance" (Schwarz and Bilsky, 1987, p. 551). A culture bump occurs when "an individual from one culture finds himself or herself in a different, strange, or uncomfortable situation when interacting with person of a different culture" (Archer, 1986, p. 170-171). Thus, in working with people of another culture, and to offer appropriate interactions, one of the underlying hurdles is understanding the differences in worldviews (Gallagher, 2001). At the heart of individuals' worldviews are their value priorities which are "commonly defined as desirable, transsituational goals, varying in importance, that serve as guiding principles in people's lives" (Struch *et al*., 2002, p. 16). When a teacher recognises that a cultural bump has occurred, the first step is to identify the cultural assumptions and values that underlie the behaviour in question (Archer, 2004). Further, students who belong to the same cultural group are more likely to share similar values (Mora, 1998).

Nevertheless, in relation to international students, most of the research related to values orientation has focussed on taking an inventory of students' values (Gallagher, 2001) or undertaking comparative analysis of students from different cultures (Matthews, 2000; Ford *et al*., 2005). No study to date has actually measured and analysed the tensions that exist between the values of the students and those of the teacher. Yet, "everyone has a unique world view based on their own individual personality and cultural background" (Hipsher, 2006) and so by understanding their own values orientation, teachers will be able to appreciate the viewpoint of their students and lessen misunderstandings that may arise in an international classroom. In addition, such as assessment will assist teachers to become reflective practitioners who, having gained insight into the cultural assumptions that underlie their own beliefs and expectations, are able to appreciate that their personal values orientation is not universally held, nor necessarily the only correct one (Chisholm, 1994).

Lingenfelter and Mayer (2003) proposed a framework for understanding values variances based on twelve basic values grouped into six pairs, with each pair forming couplets-in-tension or matrix coordinates on vertical and horizontal axes. The six major areas of tension incorporated in the model are use of time, judgement, crisis management, goals, self-valuation and vulnerabilities. This "model of basis values" (MBV) recognises that, on a value continuum, people may be time or event orientated, task or person focussed, dichotomistic or holistic in their thinking, status or achievement focussed, crisis or non-crisis directed, and willing or unwilling to expose their vulnerability. A brief description of each of these values in shown in Table 1.

Table 1. Descriptions of basic values

Tension Continuum	Basic Value	Description
Time	Time orientation	Activities structured around time allocations, deadlines, schedules. Punctuality is key.
	Event orientation	Activities focus on details of the event, regardless of time required. Completion is key.
Judgement	Dichotomistic thinking	Views the world in segmented parts with black/white, right/wrong judgement. Details systematically organised.
	Holistic thinking	Views the world as in integrated whole, open-ended judgements with need to consider all viewpoints. Events seen as independent – do not need analysis.
Crises	Crisis orientation	Behaviour based on preparation, prevention and planned procedures. Quick resolution to avoid ambiguity. Seeks expert advice.
	Noncrisis orientation	Behaviour based on dealing with issues as they arise. Avoids taking action, delays decisions, ad hoc solutions. Distrusts expert advice.
Goals	Task orientation	Focuses on tasks and principles. Completion is vital for satisfaction.
	Person orientation	Focuses on people and relationships. Interaction viral for satisfaction.
Status	Prestige ascribed	Ascribed by criteria set by the culture (birth, rank). Focuses on high social status despite any personal failings. Associates with people of equal rank.
	Prestige achieved	Achieved through effort and accomplishment. Focuses on personal performance. Associates with people of equal accomplishments.
Vulnerability	As weakness	Concealment of vulnerability. Protection of self-image at all cost; avoidance of error and failure. Emphasis on quality. Denial of culpability. Refuses criticism. Vagueness regarding personal life.
	As strength	Willingness to expose vulnerability. Emphasis on completion. Admission of culpability. Open to criticism and alternative views. Willing to share personal life.

Lingenfelter and Mayer's "Basic Values Questionnaire" consisted of 48 statements providing a foundation for developing a personal profile of the fundamental traits that underlie a person's motivations for what they say and do. Thus, this tool affords an inventory which helps to make people's worldview (which is normally implicit) explicit by graphically providing an objective frame of reference for discussion and insight in relation to six issues which concern basic values in life. As such, it can help teachers to understand their students better. In so doing, it may challenge the teachers' own assumptions and presuppositions and thus lead to innovation in their teaching.

Like the DiSC (DiSC, 2006) and Myers Briggs (Myers and McCaulley, 1985) personality

instruments, the MBV is not designed to have right/wrong answers or better/worse results. Instead, it is a tool on the basis of which people can compare, contrast and interact together in order to achieve greater understanding and deeper insight into differences and potential tensions and conflicts. Lingenfelter and Mayer suggested that the profile that results from the application of the model could be applied in three different ways:

(1) it can serve as the basis of a judgment against a person who does not behave as we would wish;

(2) it can serve as a radar signal that we are headed for conflict with another person and thus should avoid confrontation;

(3) it can serve as an insight that will help us achieve maximum intelligent interaction with another person (Lingenfelter and Mayer, 2003, p. 35).

Thus, the object is the observation of the difference rather than the absolute value of the measurement. Both students and teachers experience culture bumps as their basic values collide which is often accompanied by tension. This tension can be seen in Figure 1 where person A has a (6,3) matrix for event orientation/time orientation whereas person B has a (3,5) matrix. An understanding of these tensions will allow teachers to utilise this information in order to match their teaching strategies to the cultural values of their students (Waldrip, 1995b).

Figure 1. Comparison of person A with person B
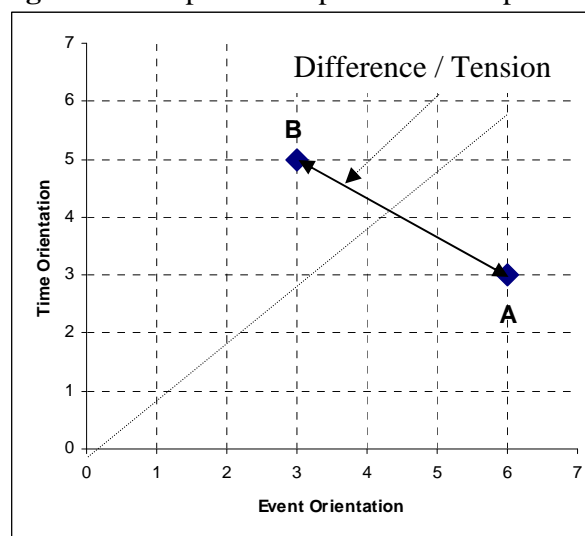
The Study
This paper reports an exploratory study of postgraduate students enrolled in a foundation accounting subject at an Australian university, to discover the extent to which the values orientations of the students differ from the subject coordinator. The coordinator is responsible for writing the subject outline, designing assessment items and marking criteria, setting examinations and dealing with students appeals, as well as lecturing and tutoring in the subject. Thus an understanding of the tensions that exist between the values of the students and the coordinator can have a considerable impact on subject design and implementation. It can also provide opportunities for developing skills and learning to express feelings effectively and appropriately in cross-cultural situations (Archer, 1986).

Over the past five years enrolments in this subject have grown rapidly, with international demand far outstripping domestic demand and Chinese students representing the single largest homogeneous group. The other groups were too small to provide meaningful analysis, so for this introductory study, focus is placed on students of Chinese ethnic origin who account for 78 percent of all enrolled students. Nevertheless, it must be realised that, in order to be helpful to all students, the subject coordinator also needs to assess the values of minority groups, not just the majority. To this end, future research will be undertaken to build the numbers in these smaller groups so as to obtain some representativeness.

Table 2. Demographic summary provided by students

		n	*%*
Age	18-24	69	61%
	25-29	38	34%
	>30	6	5%
Sex	Male	41	36%
	Female	72	64%
Country of origin	Australia	1	1%
	Bangladesh	2	2%
	China	82	73%
	Columbia	1	1%
	Hong Kong	1	1%
	India	4	4%
	Indonesia	2	2%
	Japan	2	2%
	Lebanon	1	1%
	Macedonia	1	1%
	Malaysia	1	1%
	Nepal	1	1%
	Pakistan	1	1%
	South Korea	2	2%
	Taiwan	5	4%
	Thailand	3	3%
	Turkey	1	1%
	Vietnam	2	2%
Location of undergraduate institution	Australia	16	14%
	Overseas	97	86%

The data was collected using a self-completion questionnaire consisting of a series of demographic questions together with a modified version of the 48 MBV statements with students ranking their agreement with each statement on a scale from 1 (low) to 7 (high). Five questions were identified as deterministic of each value orientation, with some questions being used twice for two different values. Tables 2 shows the demographic summary.

Results and Discussion
The postgraduate students enrolled in the foundation accounting subject at UOW provided an

easily accessible total population for this study. However, a disadvantage is that some of the subgroups were too small to allow meaningful analysis, but this may be overcome by adding to the database over subsequent semesters. However, for the purposes of this study, the 18 countries of origin were been collapsed into six groups as shown in Table 3. Due to the small numbers, only the largest group, Chinese, was considered in depth.

Table 3. Groups of students based on geography and/or ethnicity

	n	*%*
Australia	1	1%
Chinese	88	78%
Sub-continent	8	7%
Other Asia	12	11%
Middle East	3	3%
South America	1	1%

However, in order to provide an indication of the degree of difference with the subject coordinator's responses (Self), the profiles of the Chinese group and the next three largest groups (sub-continent, other Asia, middle east) are presented in Table 4 and plotted on the respective graphs shown in Figure 2.

Table 4. Average matrix scores by group and values orientation

Tension:	*Time*	*Judgment*	*Crises*	*Goal*	*Status*	*Vulnerability*
	Event/ Time	Dichotomistic/ Holistic	Crisis/ Noncrisis	Task/ Person	Status/ Achievement	Conceal/ Expose
Group						
Self	(2.2, 5.8)	(4.6, 3.8)	(6.6, 4.0)	(5.2, 5.0)	(3.4, 6.0)	(2.4, 4.8)
Chinese	(4.5, 5.1)	(4.1, 4.3)	(4.6, 4.6)	(4.6, 4.5)	(3.9, 4.9)	(3.9, 4.6)
Sub-continent	(4.6, 5.8)	(4.8, 4.9)	(5.1, 4.4)	(5.8, 4.8)	(4.2, 4.9)	(3.3, 4.7)
Other Asia	(4.6, 4.6)	(4.2, 4.3)	(4.6, 4.4)	(4.6, 4.7)	(4.0, 4.5)	(3.7, 4.8)
Middle East	(3.8, 5.1)	(4.9, 4.0)	(4.7, 4.5)	(4.8, 4.8)	(3.7, 4.5)	(3.3, 4.3)

The graphical presentation clearly demonstrates tension between the values orientation of the subject coordinator and the Chinese students in each case, but especially in relation to time, management of crises and vulnerability. This section discusses possible reasons for these tensions drawing on both published literature and observed student behaviour during the semester.

(a) Tensions about time
Whereas both the coordinator and the students have similar scores on the event focus, the teacher has a much higher time orientation than the students. This is consistent with a Western time orientation (Lingenfelter, 2003) and also with the need that the subject coordinator has to ensure that assignments are submitted on the due dates, tests are done at the time scheduled and marked in a timely manner, and that there is adherence to university guidelines. If students do not comply with these tightly controlled schedules, then they are perceived to be inefficient and disorganised.
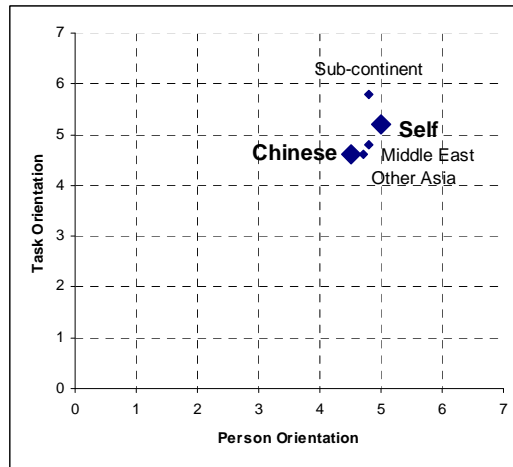
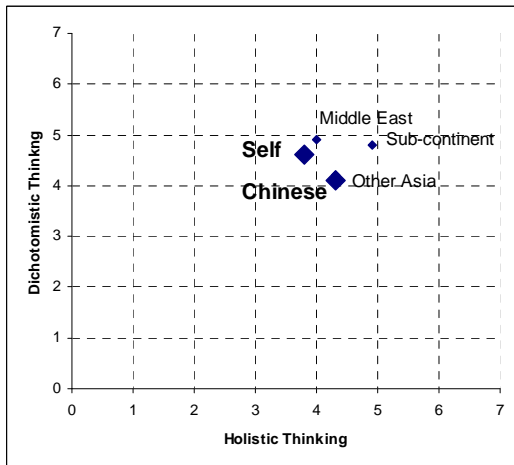**Figure 2.** Results of plotted in matrix form by participant group
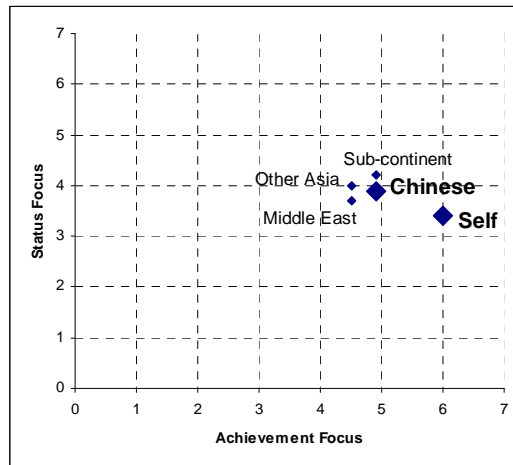
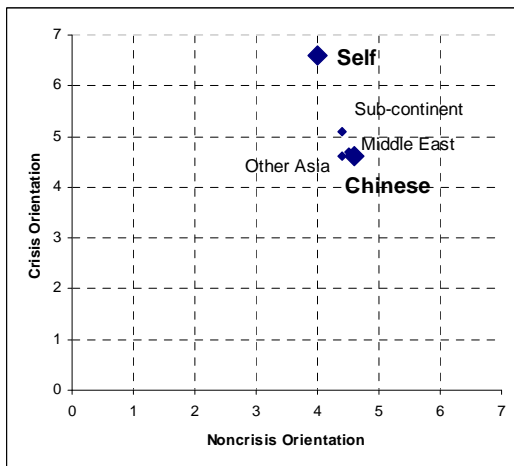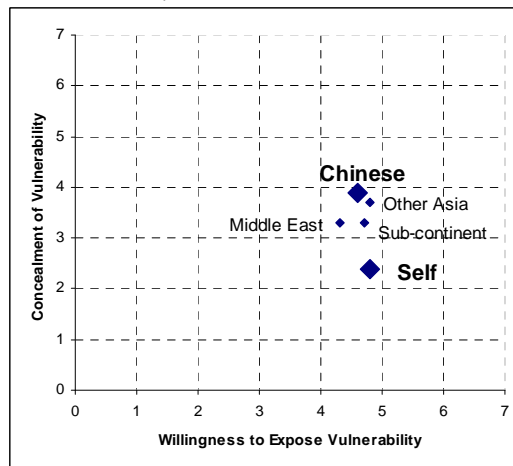*(a) Time*
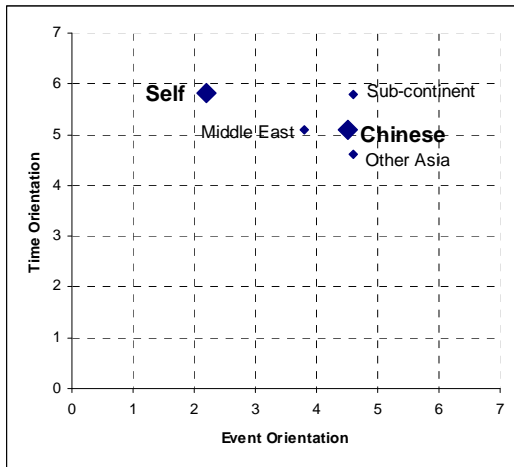
(d) Goals

(b) Judgement

(e) Status

(c) Crises

(e) Vulnerability

Dahl (2000) suggested that time can also be divided into monochronic and polychronic concepts with monochronic time focussing inflexibility, achieving deadlines and maintaining schedules. On the other hand, a polychronic perspective holds time to be flexible and fluid and that schedules are subordinate to personal relationships which may be the case with these students.

(b) Tensions regarding judgement

In relation to this tension, the coordinator had a higher score for dichotomistic thinking and a lower score for holistic thinking than the student group. This reveals the tendency of the coordinator's concern for details, following rules and logical analysis. It is also consistent with the understanding of deep approaches to learning (Biggs, 1994) which revolves around using abstract frameworks to conceptualise a task, being "metacognitive" in planning and monitoring their own progress and achieving well-structured and integrated outcomes. Thus a dichotomistic approach to learning typical of a Western education system will focus on the individual, be learner-centred and stress understanding and application (Yee, 1989).

However, the majority Chinese students who participated in this study (89 percent) had undergraduate degrees obtained in China where "the traditional Confucian teaching approach promotes mainly declarative understanding" and university teaching "focuses on knowledge students see as irrelevant to application or their future use" (Yu, 2005, p. 262). Thus the students may not have been encouraged to think creatively or abstractly. Traditional Chinese culture, being of a holistic frame, believed that "an educated civilised person was one who could memorise the classics" (Chan, 1999, p. 300). As a result, all educational support materials were designed to assist the process of memorisation and lessen the burden of learning. With this background, when Chinese students arrive at an Australian university, they may "misuse" the lecture handouts and textbooks by "rote-learning" from them (Martinsons and Martinsons, 1996). Yet, they may be doing this as a way of showing respect and acknowledgement (Chan, 1999). Alternatively, memorising may be actually be an active learning strategy as a pathway to understanding (Cooper, 2004; Watkins and Biggs, 2001). Nevertheless, this gives rise to issues of plagiarism, which creates further problems for these students and even endangers their opportunities for success.

(c) Tensions associated with handling crises

The subject coordinator and the students displayed a marked difference in the values associated with handling crises. The coordinator, who had a high crisis orientation score, instigated subject rules and procedures, and also followed standard university procedures. The same processes were used routinely and advice was sought whenever necessary to resolve an issue. On the other hand, as a group the Chinese students were less crisis oriented, and more event oriented, meaning that only when a crisis arose did they decide to do something about it. A number of these students put in requests for extensions *after* the due date or did not bother to submit until it became absolutely necessary in order to avoid failure in the subject (despite the penalties involved in late submission). Others applied for a supplementary examination *after* sitting the final examination, even though they were given prior advice not to sit the final if they were not well because they would not be given two opportunities. When a first request for special consideration was rejected, it was not unusual for these students to submit another request with a different reason, and sometimes even a third. In other cases, students waited

until after they received their results and discovered they had failed to approach the subject coordinator and ask for help, at times offering to obtain a medical certificate four weeks after the examination!

(d) Tensions over goals
The results for the goals orientation were very interesting with the subject coordinator being both more task-orientated and more person-oriented than the mean result for the Chinese group. The coordinator is task-oriented in that she obtains considerable satisfaction from reaching objectives and completing projects, and people-oriented in that she enjoys interaction with others and gives a high priority to establishing and maintaining personal relationships. This creates considerable tension in herself, as she tries to achieve her external goals and schedules without sacrificing personal relationships.

However, Lingenfelter and Mayer (2003, p. 81) suggest that "the western educational system is not designed to reward individuals who are person-oriented". For Chinese students this is difficult because Confucianism stresses individuals' responsibilities toward each other (Seligman, 1999) which are concerned with "obedience to, and respect for, superiors and parents, duty to the family, loyalty to friends, and the hierarchy of work" (Woo, 1999, p. 117). The belief that individual behaviour will reflect on the group, has meant that it is common in Chinese societies for individuals to be taught to conform to social norms. (Ho, 1988). Thus, Chinese students tend to use indirect approaches to put their ideas across in order to maintain group harmony and come to decisions based on consensus rather than confrontation (Tan and Goh, 1999). In addition, due to their cultural background and lack of proficiency in the English language, many Asian students prefer group assignments where assessment is based on a combined effort rather on individual performance (Selvarajah, 2006).

Conversely, Australian students are quite comfortable doing group work with people they do not know, considering it more important to gather together a group with skills and expertise in required areas, that than working with their friends. The emphasis is on completing the assignment, rather than preserving relationships (Tan and Goh, 1999).

Further, to be successful in China, a person must rely on good interpersonal skills, and paying respect to others' emotions, rather than merely depending on the product and its price (Hu, 1994). This may be extrapolated into education, by students assuming that the marks they achieve may be negotiated by a personal approach which appeals to the emotions of the subject coordinator.

(e) Tensions about self-worth
Chinese students valued ascribed prestige more highly, while the subject coordinator placed greater importance on achievement. This is consistent with the literature depicting the Chinese culture as being based on a clearly defined hierarchical structure which requires that figures of authority should be respected and the youth should learn from their elders (Yau, 1988). As a result, many Chinese students believe that the teacher should be the one to impart knowledge and instruct and direct the students rather than promoting self-direction and internal motivation. This also means that Chinese students may be less likely to question what is being taught to them.

In the classroom, Chinese students tend to behave "according to the social expectations for their roles" (Chan, 1999, p. 301). This means that students participating in group work will look to the designated leader to speak first and to express the ideas of the group. Consequently, group work may be difficult if a leader has not been appointed, which may in turn result in the expected learning advantages arising from group work and class activities not being fully realised. Thus, to encourage maximum participation and communication, students should be provided with the opportunity to define their roles early in the semester and be given adequate time to think before contributing to a discussion. It may also be necessary for teachers to probe and encourage in order to extract contributions.

In studying the effect of culture on business, Trompenaars (1998) distinguished between an achieved versus and an ascribed status. Similarly to Lingenfelter and Mayer, he defined achievement as meaning judgement based on recent accomplishments or past record, where as ascription meant the status was attributed on the basis of birth, family, gender, age or even personal connections. Anbari *et al*. (2004) suggested that in an achievement culture a person may be asked "*what* did you study?", whereas in an ascription culture the person may be more likely to be asked "*where* did you study?"

(g) Tensions regarding vulnerability
With respect to vulnerability, the Chinese students were much less willing to expose their vulnerability than the subject coordinator. Since English is the language of teaching, poor English skills have a significant effect on the academic performance of students from non-English speaking backgrounds. This may mean that students not only find it difficult to understand what is being said, but they may also fail to take part in active learning situations such as group discussion because either their limited English does not permit them to do so, or because they are fearful of making mistakes. Kirkbride and Tang (1992) reported that the Chinese culture emphasised "maintaining face". Therefore since Chinese learners may be fearful of "losing face" for poor performance which would result in shame, classroom behaviour should "serve to maintain face and prevent shame on the individuals concerned" (Chan, 1999, p. 299). In addition, Chinese value modesty, and consequently will often be reluctant to express their own opinions so as not to embarrass or offend others (Chan, 1999).

Building Bridges
The comparison of the basic values of the subject coordinator and the Chinese student group presents opportunities to build bridges in two broad areas: first, in terms of subject design and teaching, and second, in terms of personal interactions with students.

(a) Implications for teaching
> What teachers do, the way they teach and assess, their styles of thinking, and the ways in which the discipline is constituted by the teacher all have a powerful influence on the ways in which students approach their learning (Jones, 2005, p. 351).

In order to build bridges with a multicultural student cohort, it is important to consider both a content-based perspective and a process orientation (Archer, 1994; Ramsden, 1992). While a content perspective focuses on knowledge acquisition, a process orientation requires teachers to improve and develop their own skills in cross-cultural communication. Thus improvement

in teaching international students is related to the extent to which teachers are prepared to help students gain a better understanding of what is taught, The underlying premise of this research is that "if we can identify the cultural expectations of multicultural students in a given classroom then it follows that we have an opportunity to optimise the teaching strategies to be utilised with them (Waldrip, 1995a).

Since the subject matter is of prime importance in a foundation accounting subject, due to accreditation requirements of the professional accounting bodies, there can be very little variation in the actual topics covered in the curriculum. However, changes can be made in the textbook, subject delivery and assessment requirements. Recognising the large numbers of international students, it is important to choose a text, that in addition to covering the subject matter, has as adequate white space, good sized print, clear worked examples and meaningful diagrams. Packaging the text with a accompanying study guide or workbook may be of additional value to the students.

It is also important to acknowledge that there are international students in the class, by referring to matters of world significance despite the emphasis on Australian accounting. Two obvious examples that have international identification are Australia's recent adoption of the International Financial Reporting Standards and the number of international company failures due to inappropriate accounting practices.

There are now a plethora of delivery methods, but individual institutions may be limited in what they can use. Traditional methods are lectures and tutorials, but these can be supplemented with alternative learning pathways in the form of various flexible learning approaches such as workshops, videos and computer mediated content and communication. Consideration could be given to both synchronous and asynchronous communication methods including chat rooms, email and online forums. The use of reflective journals may also help students to improve their English writing ability, express their own feelings and prepare to share in a group situation. Especially in a subject such as this, with multiple cultural groups, alternative learning and teaching approaches provide avenues for the various preferred learning styles of the subgroups.

Choice of assessment methods also has significance in working with international students. Most of the Chinese students have a demonstrated preference for group assignments, while those from Western cultures may not. Thus rather than setting a mandatory group assignment, consideration should be given to giving students a choice. If group assignments are set, it is important to have an individual component and possibly a peer assessment contribution to the overall mark. When students are asked to give oral presentations, they should be given adequate time to prepare so that they are not put in a situation where they will lose face.

But overriding all this is the fact that the increasing numbers of international students on campus, have led to changes in cultural profile of the student population which has "raised educational issues and challenges for academic staff as they strive to meet the needs of an increasingly diverse group of students" (Leask, 2000, p. 390).

(b) Implications for personal interactions
This analysis of basic values has five specific implications for a teacher's personal interactions

with her international, and in particular, Chinese, students. First, it is imperative to remember that there is not just one right way to communicate, and that personal assumptions should be questioned for cultural bias. Secondly, before making a decision, judgement should be suspended, and every effort taken to view the situation as an outsider.

A third implication is to assess whether the student's actions truly constituent bad behaviour, or whether they have arisen because of anxiety and stress in a new and often bewildering environment. Two examples spring to mind. The first is when a student knocks on the office door, then immediately opens it and proceeds to enter. Past reaction to this occurrence has been to upbraid the student for rudeness, but possibly these comments might appear rude to the student! Another way of dealing with it may be to actually ask the student if this is normal practice for them and explain (gently) why it is not in Australia. The second example is in relation to student persistently talking in lectures (Jiang, 2001). The lecturer looked at the student, paused the lecture, and then looked at student again, but when the student still did not stop talking, the lecturer stopped teaching, singled out the student and asked her to stop talking (which made her embarrassed and the lecturer still unhappy). An alternative approach would be to ask the student why she was talking, which may elicit the response that she did not understand what was said and did not want to be impolite and interrupt and so had asked the student next to her for an explanation.

A fourth implication is to assess students who are not achieving in order to discern whether this is due to a language deficiency or a difference in learning styles. On determining that one of these to be the case, remedial action can be taken such as referring the student to the a learning development or international support centre or encouraging the student to seek out more opportunities to speak and listen to English.

The fifth implication is for teachers to actually look for opportunities to learn from cultural bumps (Archer, 2003). This involves teachers examining the cultural bump with the aim of understanding their own cultural values in context. This starts with defining their expectations of appropriate behaviour in their own culture and then determining the 'human quality' that this behaviour represents to them (for example, consideration, kindness, stupidity, meanness). The next step is to search out how the other culture demonstrates this particular 'human quality'. Thus the analysis of a cultural bump leads the teacher to the answer to two questions "Why do they do what they do?" (or why we are different) and "How do they do what we do?" (or how we are similar).

Conclusion
The internationalisation of university education has grown significantly over the last decade, but with this growth has come the responsibility to respond to the increasing cultural diversity in Australian universities. These "cultural differences can either be a source of creativity and enlarged perspectives, or they can be a source of difficulties and miscommunication" (Anbari, 2004, p. 273). Taking the former stance, this paper reported an exploratory study of postgraduate students enrolled in a foundation accounting subject at an Australian university to discover the extent to which the values orientations of the students differed from the subject coordinator. The application of the Model of Basic Values (Lingenfelter and Mayer, 2003) revealed core differences which were analysed and discussed. Practical applications for culture-bridging strategies were identified in terms of implications for teaching and for

personal interaction.

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