Financial reporting: Towards socially inclusive support for international students

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(Received 12 February, 2012; Published online 13 July, 2012)

Recent government initiatives emphasise the need for social inclusion in higher education to enhance participation, learning outcomes and increase retention rates. Australian Indigenous students, socioeconomically disadvantaged and non-English speaking migrants are included, yet operational strategies for supportive programs related to international students and partner institutions with varying standards, advanced standing course credits, and academic and assessment literacy gaps are not. The challenges faced by international students in higher education have been well documented (Doherty & Singh, 2005; Louie, 2005; Ryan & Carroll, 2005; Taylor, 2011) and continue to stimulate ongoing policy and practice innovation. While new government policies define appropriate procedures, few evidence-based studies have been published to show indicators and measures of success. This paper focuses on a collaborative program initiated by an Australian university to support international accounting students from an offshore partner institution. An online content-specific workshop and a face-to-face academic language and learning skills workshop targeted a major assignment in Financial Reporting. The aim of the program was to highlight sustainable and inclusive practice, enhance assignment outcomes and improve on previously high failure rates for international students enrolled in the course. Assignment results show statistically significant evidence that targeted support is beneficial for international students, especially those in offshore partner programs. Inclusive practice is socially responsible, sustainable, and creates positive impact for English language learners.

Key Words: international students; social inclusion; academic literacy; accounting; financial reporting; 2 + 2 programs; student success.

1. Introduction

In recent years, Australia has successfully provided quality higher education for many international students (Marginson, 2011) despite underlying tensions. The diversity in student population highlights emerging challenges for higher education. One of the pressures has arisen from allegations of “neo-imperial economic exploitation of Asia” (Marginson 2011, p. 21) as universities pursue revenue from overseas full-fee paying students. New government policies link funding to greater social inclusion, participation and retention (Commonwealth of Australia, 2010) as the Prime Minister claims “every Australian gets a fair go” (p.iii). Australian
domestic students from disadvantaged socioeconomic communities, Indigenous students, migrant and first family members to attend university are targeted. *Social Inclusion in Australia: How Australia is Faring* (2010, p. 15) states, “being socially included means that people have the resources, opportunities, capabilities they need to learn, work, engage and have a voice”. Yet, with thousands of international students on campuses, adequate support and engagement are often out of balance and unsustainable as international students are increasingly marginalised. The demand for international student support staff combined with a lack of access to government funded learning support resources creates a disconnect between policy, university strategic goals and the actual operationalisation of these policies and goals.

This paper will explore the outcomes of implementing an inclusive program that focused on improving the academic skills in Financial Reporting of a large international student cohort from an offshore partner institution. The program aimed to increase international student participation, improve learning outcomes, and at the same time decrease course failure rates. An accounting lecturer and an academic skills specialist collaborated to develop a targeted approach using discipline content and academic skills literacy. A program using converged delivery in online and face-to-face learning support was offered for international students with advanced standing from China. In this paper, converged delivery relates to pedagogies that provide greater equity of learning opportunities to students irrespective of location or mode of study. Converged delivery also aims to employ learning technologies for new generation flexible delivery and thereby address institutional impediments. The findings demonstrate statistical significance in assessment results and provide evidence of positive impact (McKay, 2007) for socially inclusive practice for a cohort of international students from China.

2. Background

The Australian university located in Queensland has several offshore partner institutions which offer a 2 + 2 study abroad program. A 2 + 2 program means that students study at their home university for two years and then have the opportunity to study abroad and complete courses in English that may not be available in the home country. In this 2 + 2 program, for example, students complete two years of undergraduate study in accounting at their Chinese university and then come to the Australian partner university to complete the final two years of their undergraduate degree. Usually, advanced standing is awarded at the Australian institution for equivalent course units successfully completed abroad. The international undergraduate students involved in this project came to an Australian university from a partner institution in China and received one year of advanced standing credit for a number of Bachelor of Business units including introductory accounting which was completed in their home country.

The Australian university’s School of Business has high numbers of international 2 + 2 students enrolled in Financial Reporting. For Australian students, the unit is presented in the second semester of the second year of study, after successful completion of Introduction to Accounting in the first semester of their second year. The difference for international students is that they come to the course in their third year and receive advanced standing for a similar introductory accounting unit in China. However, the School of Business has little input into the Chinese-based introductory accounting course and 2 + 2 advanced standing credit is based on the grades provided by their home institution. Despite the completion of the introductory accounting course, 2 + 2 students are challenged with general accounting concepts, business language terms, and Australian accounting standards. Australian lecturers assume that international students with advanced standing understand basic accounting knowledge and skills although this is often not the case. Accounting knowledge in China, for example, is approached differently from Australian accounting standards and this leads to lecturer and student incongruity (Woodbine, 2007). There are a number of other factors which impact learning outcomes for international 2 + 2 students from China and these will be discussed in the next section.

As a result of the above, the failure rate in Financial Reporting has been higher for international students than for domestic students. Financial Reporting is a complex but mandatory unit for the 2 + 2 students in the accounting major (the current program offers only the accounting major to
incoming 2 + 2 students). This presents a unique challenge for lecturers as those business students who wish to gain a pathway into an Australian university via the 2 + 2 program must undertake the accounting major irrespective of whether they have the aptitude or desire to work in accounting. This limitation of options in major selection, coupled with a pervasive Chinese parental influence on career choices (Leung, Hou, Gati, & Li, 2011) means that international 2 + 2 students who come to Australian universities to undertake accounting majors may lack the desire and motivation to understand a field which does not provide them with intrinsic gratification.

The authors know of no previous research that looks at intervention methods implemented to Chinese accounting students who arrive on partnership exchanges in the second year of a three year degree. By second year, course content is more intensive and the expectations of quality academic writing have already been dealt with in the first year program through an adjusted curriculum that accommodates the learning curves which many new students encounter. While there is nothing new about international exchange programs where students may travel to another country in their second or third year of study, Chinese study abroad partnership programs are a relatively new phenomena and given their success in the context of increased revenues for universities, these types of collaborative partnerships might be the way of the future for western institutions seeking access to the Chinese educational market.

3. Literature Review

Globalisation has prompted universities to develop strategic international goals, internationalise the curriculum (Leask, 2005) and promote graduate attributes aimed toward worldwide career opportunities. Collaborative partnerships with offshore institutions involving 2 + 2 study programs are further evidence of internationalisation in education, particularly as part of China’s “brain gain” (Pan, 2011; Ryan, 2012) policy to build scholarship in human resources. Participation in a 2 + 2 university program provides a valuable cross-cultural experience for modern Chinese students. As the traditional Chinese planned economy evolves into a more market-driven economy, Chinese customs are slowly blending with Western values (Leung et al., 2011). Increased global trade requires accountants who are skilled to meet the current demands of the profession (Lin, Xiong, & Liu, 2005). The Chinese accounting curriculum is not fully equipped to deal with employer skills demand as it places emphasis on ideological units such as Introduction to Mao Zedong Thought and emphasises reading from textbooks published over a decade ago (Tang, 1997; Woodbine, 2007). Skills such as critical thinking, problem solving and effective communication have been overlooked in the reliance on passive learning (Lin et al., 2005). In addition to a severe shortage of qualified faculty (Chan & Rotenbery, 1999; Ge & Lin, 1993; Jin & Lin, 2002), Chinese accounting curriculum and pedagogy “lag far behind the new demands owing to persistent influences of the outmoded planned economy and less-developed educational system” (Lin et al., 2005, p. 153). It is clear that such a background could cause additional challenges to international accounting students as well as typical cross cultural difficulties.

One major cross-cultural challenge is the difference in learning environments between the two countries. Expectations of university study and the mode of delivery often cause adjustment problems in the transition between home country and overseas (Poyrazli & Grahame, 2007; Steele, 2008). These differences in academic culture between the two countries (McClure, 2007) mean that students in China tend to spend a great deal of their day on campus and expect more interaction with their lecturers and tutors in class (Woodbine, 2007). This transition from controlled and directed learning to a more self-directed style (Channell, 1990) can overwhelm students and leave them feeling lost as to what direction they should take in day-to-day studies.

As education holds a prominent place in the Australian economic, employment and development sectors, the challenges for international students in higher education and consequential government policy responses have been well documented in recent literature. Australian Education International statistics indicate that higher education ranks first by volume of international student enrolments and commencements over the Vocational Education and Training sector (AEI, 2012). The Australian Department of Education, Employment and
Workplace Relations (DEEWR) Good Practice Principles (Arkoudis et al., 2008) outline university responsibilities in supporting English language learners as well as international student responsibility to improve their own English language skills during the time of study. The Bradley Review (Bradley, 2008) has also placed social inclusion in higher education high on the government agenda to increase retention and foster engagement while extending pathways and partnerships. The conundrum of the social inclusion agenda is that while Australian government reports have acknowledged that education is one of our biggest exports, and that international students make an enormous contribution to our economy, they are not specifically included in Bradley’s (2008) definition of social inclusion. While universities view the international student market as a lucrative source of income, in reality the increased revenues to individual schools do not translate into increased budgets for support departments such as teaching and learning and academic skills support. By leaving international students out of the social inclusion equation, the demands on academic support staff remain onerous and detrimental to all students requiring academic support.

This by no means attempts to diminish the problems encountered by domestic students who are from Indigenous, lower socio-economic, first-in-family or other minority backgrounds. Full fee paying international students can be equally marginalised in a social inclusion agenda that identifies under-represented groups. While this viewpoint is perhaps a challenge to governmental policy, it does not attempt to offer an opinion on whether governments should bear any financial responsibility for increased funding for this group, simply that the term “social inclusion” should extend beyond that defined by Bradley (2008). Most of these government initiatives support positive development in the sector, although few studies have been published which detail evidence of successful strategies, particularly in the case of 2 + 2 programs.

In fact, a current Victorian Ombudsman Report (Taylor, 2011) claims that complaints from international students have “more than tripled in the last four years” (p. 4) as a result of proposed university exclusion for poor academic performance. The report further discloses alleged improper conduct at some universities, such as “bribery or preferential treatment of students” and issues with “English language admission standards and support services” (p. 5). Such serious issues reflect negatively on the social inclusion strategies of some Australian universities toward international students. Similar themes are described by Doherty & Singh (2005) on the positioning of international students as social outsiders or “Other” while instructed in “how the west is done”. The dangers of oversimplification and stereotypes in Confucian-heritage culture interactions (Louie, 2005) is a warning for meta-cultural sensitivity using understanding and training for both teachers and students. McInnes (2003) acknowledges the impact of culture shock, particularly in the first few months of transition, and the difficulties of navigating a strange system. These themes in the literature indicate systemic problems that can influence international student identity, inclusion, participation, success and satisfaction.

As a result of ongoing systemic problems, Ryan & Carroll (2005) portray international students as “canaries in the coalmine” (p. 9) who may highlight difficulties in learning or teaching that could be adjusted for improved social inclusion and success. The metaphor of “canaries in the coalmine” (Ryan & Carroll, 2005) is a salient point because of the opportunity to raise awareness of teaching and learning practices from international students. In a similar manner, miners historically took canaries down the mineshafts to test the quality of air. The metaphor means that if the international students are having difficulties, it is likely that many more students may also be in distress without lecturers being aware of it. The “canary in the coalmine” is the indicative warning for the need to improve teaching and learning aspects in the entire course for the benefit of all learners.

When learners experience challenges, the demand for one-on-one consultations in Academic Skills increases substantially as a “just-in-time” approach (Wilson, Li, Collins, & Couchman, 2011) to academic literacy. Since an individual face-to-face international student consultation typically takes thirty to sixty minutes per student, the practice becomes unsustainable if large numbers of students seek help on an assignment. With university resources stretched to capacity, there is rarely enough time or staff on the ground to meet student learning needs. In
order to better meet international student assessment literacy needs, Wilson et al. (2011) suggest “building the field” and “scaffolding up” development by “standing outside the discipline, yet with authoritative knowledge of academic literacy” (p. 151). Using this technique, a learning adviser is able to develop academic skills and suggest strategies to meet task requirements. By collaborating with a discipline expert for Financial Reporting, this position can be further strengthened by blending content with academic skills to support international 2 + 2 Chinese accounting students through socially inclusive practice.

Academic literacy support is moving away from less successful generic study skill models and individual consultations. While these approaches may have value in some situations, more collaborative approaches between content lecturers and academic language and learning specialists are gaining momentum through embedding academic skills in curriculum, internationalisation and integrated programs. Although evidence is limited, several studies (Evans, Tindale, Cable, & Mead, 2009; Murray, 2012) describe successful outcomes when content lecturers collaborate with academic language and learning specialists. In both studies, the programs evolved as an integral part of content curriculum and demonstrated evidence of improved outcomes for students and staff rather than a generic add-on approach to remediate perceived deficits in the learning “preparedness” (Lawrence, 2005, p. 244) of international students. Evans et al. (2009, p. 609) describe how close collaboration between lecturers and academic language and learning specialists enriched the curriculum in Master of Accounting and lead to the conclusion that complementary knowledge and skills “address limitations identified in higher education literature”. Murray (2012, p. A-48) describes a pilot English language intervention model for undergraduate trainee nurses and suggests that “even a quite modest language intervention can have an impact on students’ English language competence”. It is clear that further evidence-based studies are needed to meet the demands of effective English language provision in the increasingly internationalised higher education sector, particularly in the case of 2 + 2 students who confront advanced content in their first year at an Australian university.

4. Context

Financial Reporting is an intermediate level accounting course delivered to domestic students in the second year of study of a three year degree. The course further develops technical accounting skills learned in introductory accounting and applies financial reporting standards to accounting problems. This means that the course content is intensive and must meet minimum accreditation standards with the professional accounting bodies. As such, students should commence the course with a solid foundation in basic principles of accounting and are expected to have already mastered the academic writing skills necessary to navigate their way through an advanced university level course.

In the two years leading up to the 2011 project, the course manager of Financial Reporting noted an increase of fails in the unit over previous years. In addition, the average overall grades had fallen significantly during the same period and further investigation revealed a correlation between exam performance and enrolment status (international student or Australian citizen) as well as a correlation between exam performance and whether or not the student had attempted the introductory accounting course in the same institution as Financial Reporting was delivered in. Those who had been granted advanced standing from another institution tended to perform more poorly than those who had attempted the unit at the university.¹

¹ As Financial Reporting is a second year unit, students in a conventional enrolment would have undertaken the prerequisite Introduction to Accounting at the same university. However, various entry pathways including the 2+2 international on-shore program mean that an increasingly large proportion of Financial Reporting students are only in their first or second semester in an Australian university and may have completed pre-requisites under a different type of teaching/learning mode.
Consequently, 2 + 2 international students who enter an Australian university with advanced standing in Introductory Accounting from their university in China face a “double whammy” of disadvantage. Yet, by 2009 they represented more than 80% of the on-campus student enrolments and appeared to have the most difficulty with adapting to an Australian university environment both in the context of understanding the protocols of academic writing and the technical prerequisites of a second year accounting unit.

It is not surprising that there may be expectation differences between the levels that students achieved in their Chinese accounting studies and their performance in Financial Reporting in Australia. Observation of Chinese “report cards” indicated very high test scores in their home country for the Introduction to Accounting equivalent unit and most students had attained well above 90% in China. Yet, many of those same students showed a deficiency in the most basic skills of introductory accounting. As a result, at-risk students would not be aware that they were facing challenges and this would only become evident to them upon the return of their assignments, or when the final results were released at the end of semester.

This incongruity between Australian university expectations and students’ own expectations based upon their experiences in a Chinese university was an issue that required urgent attention.

The following section expands on the course requirements for the Australian Financial Reporting unit.

4.1. Financial Reporting

The Financial Reporting course is located in the School of Business and there is an extensive curriculum which must be covered in order to meet the accreditation requirements of the two main professional accounting bodies: CPA Australia and The Institute of Chartered Accountants in Australia. Substantial learning resources are available to students. Course delivery includes a course profile, study guide and extra online resources. Students are also advised that a mandatory Financial Reporting text should be purchased. Although it is difficult to complete the course without the textbook, the content lecturer indicated that international students have a track record of not purchasing the set text.

Students are given face-to-face lectures for one hour each week for 10 weeks. The lectures cover Australian accounting standards, the impact on company reporting and lectures are followed up with a weekly 1.5 hour tutorial where students work through practical questions and concept application. Teaching staff also offer one-on-one consultations outside of tutorials and online Elluminate Live™ sessions which, while primarily targeted to distance education students, invite all students to participate, particularly those who feel that they require additional support.

The majority of assessments are based on practical exercises that examine technical accounting skills; however the written report component comprises 20% of the final grade and requires students to analyse an annual report in the context of the accounting standards which financial reports are prepared under. Historically, international students tend to do poorly in the written report and appear to be unaware of conventions related to referencing, the protocols of academic writing and critical analysis of accounting standards applied to real life cases.

4.1.1. 2010 Exam and Assignment Results

Following the poor results of the 2010 cohort of international students, the content lecturer gathered data on results. Table 1 outlines the 2010 Financial Reporting exam broken down by enrolment status as a domestic or international student and whether they had attained completion of Introductory Accounting on campus or via the advanced standing model. Of the 176 students who sat the Session 2, 2010 exam, advanced standing in ACC00151 was granted to

Woodbine (2007) points out that the Chinese Ministry of Education requires that one half of all units must have been passed with a score of 80% or better and that Chinese teachers are fearful about failing students in case this reflects on their own teaching ability.
114 students and 98 (55.7% of the total Financial Reporting enrolments) were advanced standing/international students, mainly from a partner institution in China.

**Table 1.** Enrolment 2010 – Enrolment and Introductory Accounting Completion.

<table>
<thead>
<tr>
<th></th>
<th>Enrolments</th>
<th>% of cohort</th>
<th>Average % for Final Exam</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Domestic</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>On campus completion of Introductory Accounting</td>
<td>49</td>
<td>27.8%</td>
<td>56.48 (n=49)</td>
</tr>
<tr>
<td>Advanced Standing</td>
<td>16</td>
<td>9.1%</td>
<td>59.17 (n=16)</td>
</tr>
<tr>
<td>Total Domestic</td>
<td>65</td>
<td>36.9%</td>
<td>57.15 (n=65)</td>
</tr>
<tr>
<td><strong>International</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>On campus completion of Introductory Accounting</td>
<td>13</td>
<td>7.4%</td>
<td>62.32 (n=13)</td>
</tr>
<tr>
<td>Advanced Standing</td>
<td>98</td>
<td>55.7%</td>
<td>48.31 (n=98)</td>
</tr>
<tr>
<td>Total International</td>
<td>111</td>
<td>63.1%</td>
<td>49.95 (n=111)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>176</td>
<td></td>
<td>52.61 (n=176)</td>
</tr>
</tbody>
</table>

The mean score for Australian students was 57.15 and the mean for the international cohort was 49.95. The mean exam score for Australian students who had attained advanced standing for Introduction to Accounting was 59.17. However, for international students who had attained advanced standing for Introduction to Accounting, the mean score was 49.95, almost ten points less than their domestic counterparts who had similarly received advanced standing from other institutions. International advanced standing students scored eight points less than the average marks of Australian students.

In the case of international students versus domestic students and advanced standing versus same institution completion of introductory accounting, these differences were considered statistically significant and indicated a problem with students who had not completed Introduction to Accounting at an Australian institution. This was further compounded by the difficulties faced by international students who were English as Second Language (ESL) students.

Table 2 outlines the results for the 2010 assignment. Given possible inconsistencies in marking across cohorts with assignments marked by different tutors, the campus with the largest enrolments of international students was selected for analysis.

**Table 2.** 2010 Assignment Results on One Campus.

<table>
<thead>
<tr>
<th></th>
<th>Campus enrolments</th>
<th>% of cohort</th>
<th>Average % for Assignment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Domestic</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Domestic</td>
<td>10</td>
<td>14.5%</td>
<td>79.00</td>
</tr>
<tr>
<td><strong>International</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total International</td>
<td>59</td>
<td>85.5%</td>
<td>69.39</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>69</td>
<td></td>
<td>70.78</td>
</tr>
</tbody>
</table>
This indicates a full 10 point difference (out of 100) between international students and their domestic counterparts. The 2010 assignment was graded out of 25 marks and the average mark for domestic students was 19.75 (79%) whereas the average mark for international students was 17.35 (69.39%). The following boxplot indicates the difference in marking between domestic and international students.

![Boxplot of assignment marking between domestic and international students](image)

**Figure 1:** 2010 assignment marking between domestic and international students.

The 2010 results highlighted an urgent need to address the preparedness of international students entering Financial Reporting. The Chinese 2 + 2 international students represented the greatest proportion of students facing competency issues in basic accounting skills, marred by limitations in their understanding of accounting terminology, and coupled with a lack of understanding in the assessment requirements of an Australian university environment.

5. Methodology

With the challenge to improve learning outcomes for the 2 + 2 cohort, two university lecturers met early in semester two 2011 to discuss possible approaches. Both lecturers were committed to socially inclusive and responsible practice, one as a discipline expert and the other as an academic skills specialist with international students. The collaborative program was based on action research principles systematically designed for improving practice and empowering students (Ashton-Hay & Brookes, 2011; Creswell, 2005). Action research frequently involves small scale classroom interventions undertaken by the practitioners themselves (Wallace, 1998). It was decided that this should be implemented outside of content delivery hours as allocated course hours were intensive and any reduction of lecture and tutorial hours would require a reduction of content which may compromise the minimum accreditation requirements of the professional bodies. In this case, a two-pronged converged delivery method was devised to address the issue of improving international student assessment scores on one campus of the university.

First, two weeks before the written assignment was due, the discipline tutor would deliver an *Elluminate Live™* session online, covering the content, expectations and marking criteria for the major assignment in Financial Reporting. Second, two days later, the academic skills lecturer
would deliver a face-to-face workshop outside of class time to cover assignment structure, parts of a report, report language, and tips for cohesion and coherence in writing. The Financial Reporting course manager emailed program details and advised students that they should attend both sessions for maximum benefit. The rationale for this procedure was that students would not question the academic skills lecturer about financial reporting content but focus more on assignment literacy and vice versa for the discipline tutor. The upcoming program was posted on the bulletin board outside of the lecture theatre and advertised on a television screen slide in the university hub. The Financial Reporting course manager also gave students a brief introduction to the academic skills lecturer at the beginning of a lecture in week five and in this lecture both academics emphasised the importance of preparedness for the assignment.

5.1. Written assignment

The assignment represented 20% of the final grade and students were expected to write a 2,000 word report on an Australian company chosen by the course manager. The report required students review the disclosures provided over two years of the company’s annual reports in comparison to the requirements of a number of accounting standards and to evaluate whether the level of disclosure in the annual reports was both appropriate and sufficient.

In the past, one consistent problem with assignments submitted by international students was a tendency to quote both standards and annual report extracts at length without providing any original thought or analysis of the motivations behind each. Woodbine (2007) notes that teaching financial analysis units is challenging because Chinese students appear to have difficulty with open ended questions that involve analysis and evaluation. He attributes this to students’ perception that teachers are “fountains of knowledge” (p. 69) who will provide all the knowledge needed by students and that students merely need to regurgitate this information during the assessment phase.

5.2. Elluminate Live™ workshop

Two weeks before the due date of the report, the tutor provided an Elluminate Live™ workshop to assist students with the preparation of their assignment. The session was scheduled in the evening to accommodate the demands of distance education students and was attended by both domestic and international students. The session ran for 40 minutes, and was attended by approximately a dozen students. Only four of the attendees were from the targeted group, however a recording of the session was available for all students to access.

At the beginning of the workshop, the tutor briefly outlined a summary of the requirements for the report as follows:

- Executive summary
- Table of contents showing page numbers
- Introduction
- Address each of the questions outlined in the assignment (see previous section)
- Conclusion
- Reference list/Bibliography

The tutor then discussed each of the questions in the assignment and offered suggestions on matters that students could consider when reviewing the prescribed annual report. Tips were given to students as to how they could approach these questions and the relevant paragraphs within the accounting standards that might help the students to analyse each of the company’s annual report note disclosures. The tutor then suggested particular aspects of the annual report that students may choose to focus on and compare with the prescribed accounting standards.

At the end of the session, the tutor asked the students whether they felt that the session had been useful for their preparation and received a positive response.
5.3. Academic skills workshop

The second part of the program offered a one hour face-to-face workshop specifically targeting the academic skills for the Financial Reporting assignment by a language and learning specialist. The workshop focused on task analysis, report structure, reporting language, cohesion and coherence, as well as referencing. Key points on PowerPoint® were supplemented with handouts for the workshop attendees. One handout provided a visual scaffold for the report structure (See Appendix A, adapted from Davies, 2011). The visual scaffold suggested a possible format with brief prompts and approximate word length for various sections. The plan was visual, easy to read and without wordy text-based directions to cause translation difficulties. The typical features of a report were discussed including executive summary, introduction, body and conclusion with more example handouts. Key points were highlighted as well as some of the common pitfalls.

Reporting language and phrases often challenge international students because of uncertainty over which verb tenses to use. Another handout provided models for appropriate reporting tenses for different sections of the report. For example, findings in the body of the report are often discussed in the past tense (e.g., “The most important feature was the rise in ...”) while the conclusion and/or recommendations are often written in the present tense (e.g., “These results suggest that ...”). A handout of useful accounting phrases provided students with examples to choose from and aimed to avoid substandard expression (e.g., “The share prices fell down ...”). The workshop also discussed coherence and cohesion in paragraph writing and showed examples of topic sentences with a key idea, development of the main idea and use of supporting references from research theory and/or Australian accounting standards. Referencing skills were also reviewed with in-text citations and reference list example handouts provided for the international students. At the end of the session, students asked some questions related to writing the assignment and reported that the workshop was “very useful”.

6. Comparison of assignment scores between workshop attendees and non-attendees

The mean assignment scores were compared between the 23 students who attended the workshop and the 53 students who did not attend the workshop using a one-tailed t-test with the hypothesis that the mean score of workshop attendees would be greater than that of the non-attendees. The mean scores by workshop attendance are shown with 95% confidence intervals in Figure 2.

The mean (±sd) score for the attendees [14.43(±2.09)] was significantly greater than for the non-attendees [13.24(±2.54); t = 1.980, df = 74, one-tailed P-value = 0.025].

![Figure 2. Mean assignment scores by workshop attendance with 95% confidence intervals.](image-url)
7. Discussion

The assignment scores for students who attended the workshop and for those who did not attend the workshop show a significant difference (Figure 2). The 23 international students who did attend the workshop program on one university campus in semester two 2011 received higher results out of 20 at 72% than the 53 students who did not attend the program and averaged 66%. One of the most interesting observations is that the tail end of lower scores on the assignment disappeared among the workshop program attendees. The lowest end scores of the workshop attendees were greater than the mid score of the non-attendees.

The assignment result differences indicate that targeted assistance is beneficial in providing a socially responsible approach for international students to achieve success on course assignments. The workshop programs were short but intensive and tailored to meet the learning needs of the international cohort for this particular course assignment. While individual consultations may be helpful, the approach is unsustainable for universities with limited resources. If 23 students had sought individual consultations at 30 minutes each, the result could equal more than 11.5 hours of a single staff member’s time. This does not include individual assignment review and feedback which could involve another 30 minutes or more for each assignment, with a more feasible minimum time of at least 23 hours. This is a substantial commitment for staff who may have other assignment commitments and teaching duties. The targeted program provided a more sustainable approach to meet the learning needs of a specific group in an inclusive, socially responsible way to operationalise government policy, university strategic goals and best practice.

After the workshop program, only one Financial Reporting student requested an individual consultation for this major assignment which was highly unusual. The single student who requested the appointment regretted missing the workshop because her friends reported the program was “very good” and she asked for copies of the visual scaffold, handouts and other materials from the workshop that she missed. Compared to 2010, twenty-five international students sought individual assistance for this particular assignment in individual consultations and the time commitment was extensive for limited staff resourcing.

It could be argued that the higher assignment results among workshop attendees were due to more highly motivated students seeking assistance; however, there was some evidence that this was not entirely true. Of 23 workshop attendees, eight students or 35% had been designated as “must seek help” students at risk because of failure in the previous semester. Some of these students were known to the academic skills lecturer due to previous consultations about assignments. Many at risk students reported that they had never prepared a report or other assignment in English at their home institution in China. As a consequence, they did not know how to organise ideas into a written form that was acceptable by the lecturer’s standards, nor did they understand the expected report components such as an executive summary or how to write one. Although many of the program attendees were motivated enough to self select, 35% of this group already had an “at risk” designation.

It is clear that collaboration between university staff demonstrates potential for more sustainable support for international students who lack confidence and knowledge of western academic traditions. In this case, the Business School and Teaching and Learning lecturers provided a successful and inclusive program for 30% of the international 2 + 2 campus cohort who attended by self selection. One third may seem like a small number in comparison to two thirds who did not attend. Non-attendance is not a new problem and may require further research. Expectations in China, as mentioned in section 3, are that students frequently attend classes on campus and the notion of a non-compulsory workshop may need to be more formal or tied to grades so that students recognise more value. The fact that almost one third of the cohort on a single campus chose to attend the program, however, is an indication that there is a need for more supportive programs. When international students seek assistance, the appeal for aid and encouragement becomes a warning like the “canaries in the coalmine”. Educators on the front line often face such challenges and respond to the learning needs of their students. University policy-makers and administrators also need to be aware of the necessity for inclusive programs.
to support international enrolments, meet the learning needs of special groups such as 2 + 2 cohorts and provide resourcing to sustain broad internationalisation goals. This is a particular challenge for smaller, regional universities with staff turnover, budgeting constraints and ongoing changes. In addition to bottom-up collaboration, top-down approaches can also support inclusive learning to ensure all students have the “resources, opportunities, capabilities they need to learn, work, engage and have a voice” (Social Inclusion in Australia, 2010, p. 15).

The focus in this particular study has been on providing specialised assistance to meet the learning needs of 2 + 2 international students from an offshore partner institution. The evidence-based assignment success demonstrates that targeted assistance is beneficial for international students who may lack confidence and be at risk in a new learning environment. The results of action research can provide insight and need to be fed back into education systems in a more substantial and critical way with the aim of transforming and improving education (Burns, 1994).

8. Limitations

The action research project is limited by a small cohort on one campus and requires further evidence from subsequent programs in future years as cumulative data for comparison. The results on assignment achievement are also different to exam achievement and not necessarily transferable. Nevertheless, preliminary results indicate that targeted programs are a step toward solving some of the challenges that international students encounter and the project has laid a solid rationale for extending the program to other campuses within the university.

Another limitation is that the campus cohort studied has a higher ratio of international students to domestic students (8:1) which may not be comparable to other campuses and Australian universities. It is possible that universities or cohorts with a lower ratio may yield different results. Since the project took place on only one campus, further studies on larger cohorts are needed to account for variation between assignment markers. While moderation procedures attempt to mitigate these issues, it does need to be recognised.

9. Conclusion

By providing an inclusive program which covers discipline content and discipline-specific academic models to target a challenging course assignment, international students saw examples of what the report parts looked like and gained a better understanding of how to write the task as well as the content expectations of the assignment from the tutor. The action research project demonstrates a socially responsible and inclusive strategy to improve learning outcomes, raise participation and decrease failure rates in a required course. The project is a step towards socially inclusive programs for international students and international partner universities which rejoin government policy, university strategic goals and operational strategies for positive impact. The project is relevant to other institutions seeking to integrate “an international, intercultural or global dimension into the purpose, functions or delivery of education” (Knight, 2004, p. 11). Such a vision reconnects key stakeholders and also includes international students in a socially responsible, sustainable and more balanced way.

Acknowledgements

The authors would like to thank Dr Nicola Jayne and Dr Anja Morton for the preliminary investigation on the 2010 and 2009 results.
Appendix A. Financial Reporting assignment suggested plan

| Title page | Front matter (Separate pages) |
| Executive Summary | Beginning of report: Introduce topic – move from general to specific; give some background to report. Include your thesis statement or what the report will cover. |
| Table of Contents | Section 1 – AASB3 Business Combinations – discuss 2009 and 2010 business combinations; Acquisitions? How funded? Compliance with AASB3? Disclosure? |
| Introduction | Section 2 - AASB 138 Intangible Assets – Identify intangible assets and balances 2009 & 2010; Disclosure and measurement comply with requirements of AASB136 Impairment and AASB 123 Borrowing Costs? Explain reasons why or why not and use references. |
| Body | Section 4 - AASB 110 Events after the Reporting Period – what after-balance events were disclosed in 2010 annual report? Discuss what happened with support from research (use examples from media reports, ASX company announcements, financial press, company’s media section of website) |
| 80% of report = 1600 words | Conclusion – sum up main points of report and how company did or did not apply requirements of standards; move from specific to general |
| AASB3 Business Combinations (400 words approx) | (Adapted from Davies, 2011) |
| AASB 138 Intangible Assets (400 words approx) | |
| AASB 137 Provisions, Contingent Liabilities and Contingent Assets (400 words approx) | |
| AASB 110 Events after the Reporting Period (400 words approx) | |
| Reference list | |
References


Towards Socially Inclusive Support for International Students


