

Unethical practices in response to poor student quality: An Australian perspective

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Abstract

The purpose is to ascertain accounting academics' perceptions whether (a) the standard of accounting education at Australian universities has deteriorated, (b) the quality of undergraduate students has deteriorated in recent years, and if the latter (c) impacted them, their jobs, their teaching and ethical practices, and (d) is obstructing the attractiveness of accounting academia as a career. An on-line survey was sent to accounting academics at 39 Australian universities to investigate participants' perceptions about the deterioration in the standard of accounting education and the quality of undergraduate students and the impact on respondents' well-being, ethical practices and their job satisfaction. The majority of respondents believe the standard of accounting education and the quality of undergraduate students have deteriorated. Many academics have experienced increased frustration, disillusionment, and struggle with workload. Respondents experience institutional pressures to achieve higher pass rates, deal with sub-par core skills, treat students as clients and increase student retention. As a result, a significant number of academics, have inflated grades or deflated coursework in order to ameliorate these pressures. Nonetheless, despite these challenges, the majority is not actively seeking to change jobs or leave academia, but agree that it is not a good time for others to aspire an academic career in accounting.

Introduction

The higher education sector in Australia is facing a number of challenges that have placed enormous pressure on universities. Stagnated federal funding for business degrees coupled with increasing costs has placed pressure on universities to increase student numbers in business by maximizing international student enrollments (Evans, Burritt & Guthrie 2010). According to Winefield *et al.* (2003), these financial challenges may also impose serious consequences for the psychological well-being of academic staff as they struggle to cope with the increased workload that arises from these changes. Other challenges specifically for accounting education include large class sizes resulting in sub-optimal teaching and learning outcomes; an aging academic population; and declined intellectual quality of incoming students (Anderson, Johnson, & Saha, 2002; Evans, Burritt, & Guthrie, 2010).

These issues, combined with factors such as low salary levels, increased casualization of the workforce, heavy teaching and preparation loads, increased level of administration, and limited time and support for research has resulted in significant pressure on accounting academics (Guthrie, Evans & Burritt, 2014) and may be disincentives for individuals to become accounting academics. Other challenges confronted by universities relate to adjustments to the new commercial environment (Harman, 2003) as well as the formulation of minimum academic standards for bachelor and master degree programs (Freeman & Hancock, 2011).

The retention and engagement of students are particularly challenging as it is directly related to university funding. To ensure high engagement and retention, student evaluation of teaching (SET) forms are used to audit

the educator's performance (Crumbley, Flinn, & Reichelt, 2012). This, coupled with increased pressure in the workplace to meet student satisfaction requirements has led to a greater potential for the lowering of academic standards so that fewer students fail (Anderson *et al.*, 2002). According to Anderson *et al.* (2002), academics are dumbing-down courses and passing students who should have failed. These challenges and institutional pressures present a potential for academics to engage in unethical behavior such as grade inflation¹ or coursework deflation² as a means to protect their job and pay (Crumbley *et al.*, 2010).

Standards within the Tertiary Education Quality Standards Agency (TEQSA), Australia's independent national regulator of the higher education sector, call for appropriate course design that meets minimum qualification standards, delivers high-quality teaching and learning, and provides effective assessments aligned to learning outcomes (TEQSA, 2011, p. 13). Academics can do numerous things to improve the quality of teaching: design programs, map graduate attributes into programs, link those attributes to learning outcomes within courses, deliver courses, give lectures, grade assessments. However, while they Endeavour to inspire, academics cannot compel students to learn. There are numerous reasons that a student may choose to enroll in accounting but if they lack basic core skills or the motivation to learn, the academic is very limited in what he or she can do to lower course failing rates without compromising course quality. Thus, low failure rates may not necessarily be an indicator of improved courses or teaching quality or increases in student quality.

The study seeks to obtain the opinions of academics within the accounting discipline of Australian universities about whether they believe that 1) the standard of accounting education has deteriorated, 2) the quality of undergraduate students has deteriorated, and if so, whether 3) the latter has impacted their well-being, job satisfaction, accounting academia as a career, and their teaching practices and if the deterioration in student quality has led to unethical behavior such as inflating grades and deflating coursework. Furthermore, to investigate 4) the motivations behind engaging in unethical behavior. In summary, the ultimate objectives of this research project are to investigate if deterioration in the quality of undergraduate students resulted in pressure on accounting academics to behave unethically, and if it is obstructing the attractiveness of accounting academia as a career and may be a disincentive in becoming an accounting academic.

The paper is structured as follows: In Section 2 a literature review is presented. Section 3 outlines the research methodology, and the findings of the analyses are presented in Section 4. Finally, a summary and conclusion follow in Section 5.

Literature review

One of the many challenges academia is facing is institutional pressure to retain students. In order to achieve higher retention rates, administrators around the world use student evaluation of teaching (SET) processes as a measurement of an academic's performance (Crumbley *et al.*, 2010). In Australia, "the emphasis has been placed upon a rating of teaching effectiveness with a view to influencing pay, promotion, and tenure" (Jones, Gaffney-Rhys, & Jones, 2014). On the other side of the same coin, students use SETs to threaten and punish academics (Crumbley *et al.*, 2010), and as a means to complain about their teaching effectiveness. Students give low SET scores to faculty to punish them for grievances related to the course such as not grading them easily, not entertaining them or asking too much of students (Crumbley, Flinn, & Reichelt, 2010). As such, using SET surveys as the basis for evaluating teaching effectiveness and performance measurement not only causes a decline in teaching quality (Crumbley *et al.*, 2012; Martin, 1998), but it is possible that this may result in unethical behaviors by academics. Zimmerman (2003) states the overemphasis of SET instruments and their misuse need to be addressed.

The decline in rigor of academia through practices such as grade inflation, coursework deflation, lowering standards, giving easy examinations and spoon-feeding watered-down material to students are huge issues and are not new phenomena (Addy & Herring, 1996; Anderson *et al.*, 2002; Barrett, 2011; Cohen, 1984; Zimmerman, 2003). These practices can be attributed to a number of different reasons such as (1) universities altering their standards, (2) institutions competing for research grants, (3) awarding degrees to relatively poorly-

¹ Grade inflation, defined in this paper as "an increase in average grades without a corresponding increase in student achievement" (Cluskey Jr & Griffin, 1997) is an issue of concern (Anderson *et al.*, 2002).

² We define course deflation to be the reduction in course content and/or the reduction in course assignments.

qualified students that would otherwise fail, (4) departmental faculty turnover which can bring in different standards, (5) casualization, including inadequate time allowed for grading and overall job security, (6) shifts in course structure, and (7) administrative changes such as allowing withdrawal late in the semester so that only students with high grades remain (Addy & Herring, 1996; Barrett, 2011). Addy and Herring (1996) also stated that faculty engages in grade inflation practices, including easy grading because there are incentives to do so, such as higher teaching evaluations.

The issue of student and course quality has been analyzed from a number of different perspectives; alumni perceptions and income scores of marketing students were evaluated to assess overall student quality (Aggarwal, Vaidyanathan, & Rochford, 2007). Accounting student quality was examined by Madsen (2015), and this provided mixed results. Cluskey and Griffin (1997) examined both accounting and non-accounting courses by looking at the grade distributions of overall university courses, overall business college courses, and four senior-level accounting courses at a private Midwestern university in the USA over a 15-year period. They found that university GPA and business college GPA met the criteria for grade inflation, however, grade inflation was not as evident in accounting as only one of the four senior-level accounting courses (Audit) met the criteria. A study by Tanner & Totaro (1998) examined faculty perceptions of student quality, finding that academics' opinions of student verbal and written communication skills had not improved from 10 years prior. McInnis (1999) analyzed the opinions of academics across three fields of study and noted that business fared the worst on academic perceptions of student quality with 45% of respondents believing that the caliber of student had decreased from 5 years previously.

This combination of pressure on academics through student evaluations and perceived lower student quality may lead to unethical practices such as grade inflation. Rather than formulating assessments and recording grades so as to genuinely evaluate learning, outcomes may be managed by adapting them to fit within whatever parameters are set; in effect satisfying a box ticking exercise. This type of practice merely gives the *appearance* of optimal outcomes, rather than enacting processes that genuinely achieve them. Consequently, student quality deteriorates as courses are dumbed down, and at the same time yielding lower reported failure rates, improved SET scores, and positive student satisfaction feedback in evaluations. From a university-wide perspective, this may lead administrators to believe that quality has been sustained and satisfied students translate to higher retention. However, if new students are attracted to these courses, it may be because they are not seen as too difficult and failure rates appear low. While this may help to improve revenues and ensure universities' survival in the short run, it may also lead to a deterioration of quality so pervasive that the university's reputation and the credibility of the profession itself are severely damaged.

Some of this could be attributed to the commoditization of university education in recent decades. While academics have tried to uphold academic integrity in this new service industry era, they are under increased pressure. According to Crumbley *et al.* (2010), the typical SET questionnaire treats the student as a customer, and instead of educating students, faculty try to entertain them. However, the literature attempts to uphold the virtues of academic integrity and argues that SET should be about what the student actually learns and not about how satisfied they are with the teaching staff and courses (Franz, 1998). Franz (1998) and Zimmerman (2003) argue students are not customers and they should be treated as students. They do not purchase their education and grades as a commodity. As such, universities are not shopping malls and the job of educators is not to delight their customers (or students). Franz also contends that students are not products as "they do not come to us as raw material, full of potential, in need of shaping and polishing into usable form" (p.64). Students pay for their educational opportunities and play a more active and integral part in their own education, and thus it is also about developing character. He reasons that the job of educators should be to develop skilled and effective adults. Graduates should be skilled in a specialization and/or expertise. Being effective implies having personal and interpersonal competence to achieve objectives, and, he states, adults connote maturity. Students develop character through being actively involved in their educational progress. Helliard (2013) agrees and states that accounting educators often concentrate on a wide range of teaching aspects, but the purpose of education is about the learning. An excellent summary of the purpose of education is that of Hutchins (as cited in Mackenzie, 1985): "Education is not to reform students or amuse them or to make them expert technicians. It is to unsettle their minds, widen their horizons, inflame their intellects, [and] teach them to think straight, if possible."

These challenges and pressures may translate to stress in the academic workplace. Winefield *et al.* (2003) conducted a study of occupational stress in Australian university staff. They found the psychological strain and job satisfaction of academic staff were worse off than general staff. Harman (2003) reported that although many

Australian academics still find their jobs satisfying, many feel a strong sense of frustration, disillusionment, and anger. Prior literature (Anderson *et al.*, 2002; McInnis, 1999) revealed that job satisfaction had not improved over the previous five years but generally speaking around half of the participants were satisfied with their jobs³.

The authors know of no other research that investigates the relationship between the deterioration in the quality of undergraduate students at Australian universities and subsequent pressure on accounting academics to engage in unethical behavior and whether the deterioration may be a disincentive in becoming an accounting academic. This study attends to these issues.

Based on the literature, the following research question was developed:

Has the deterioration of quality in undergraduate accounting students put pressure on academics to engage in unethical practices?

This question has the following sub-questions:

- (a) Do Australian accounting academics believe that the quality of undergraduate students has deteriorated?
- (b) If so, has it impacted the standard of accounting education at Australian universities?
- (c) If so, has it impacted their
 - i. well-being
 - ii. teaching and ethical practices
 - iii. job satisfaction and
 - iv. view of the attractiveness of accounting academia as a career?

Research design

This section discusses the research method, sampling process, and the technique for analyzing the data. An on-line questionnaire containing closed and open-ended questions was used to obtain accounting academics' perception of the intellectual quality of undergraduate students. The survey was voluntary and anonymous and took approximately 15 minutes to complete. Respondents were given a chance at the end of the survey to provide their email for further follow up questions and 31% of respondents chose to do so.

To ensure clarity, the questionnaire was trialed early 2013 with colleagues from other disciplines at other universities and with a few Accounting Ph.D. students. They were asked to answer the questions as if they relate to their own discipline area. The questionnaire was improved and refined with the valuable comments and suggestions received. A number of questions were based on McInnis' (1999) survey so as to assess whether there had been significant changes since that survey.

Thirty-nine Australian universities were identified (Australian Education Network 2014). Each business school's web page was then visited to extract the contact details of individual accounting faculty, where possible. Three universities did not provide the email addresses of accounting faculty or they were not easily available. In these cases, the questionnaire was sent to the business school contact email or administrative staff emails with a request to forward the questionnaire to accounting faculty. In total, 1,006 accounting academic email addresses were extracted. All were contacted between 16 April and 7 May 2014 and invited to take part in the on-line questionnaire. Forty-six individuals were excluded from the population size because either their emails were returned as being undeliverable (27) or an automatic response indicated the individual has left the university, retired or were on long-service leave (19 in total).

The questionnaire was open until 25 May 2014. Initially, 113 responses were received. However, twelve questionnaires were deleted as they were incomplete. Another 10 were deleted as respondents did not teach accounting during the last year and hence did not meet the criteria that the research only considered the perceptions of academics who have taught accounting during the last year. A further response was deleted as the

³ McInnis noted the casual and part-time employees seemed less dissatisfied than full-time employees. Comparative analysis with our study would need to factor an overall change to the workforce makeup.

respondent had answered the survey twice⁴. Hence, the final population size was 90 respondents and the response rate 9.4%.

To better understand and interpret the results, the questionnaire included various questions about respondents' demographics. Since the project aimed to ascertain whether there had been significant changes to quality of accounting education in Australia over a period of years, respondents were asked to state the number of years they had taught at Australian universities, in which country they did their own studies and whether any of their own qualifications were attained in the institution that they currently work at.

A five-point Likert scale was provided to answer questions related to the quality of undergraduate students. Data was analyzed by tabulating the frequencies of the responses and optional comments were analyzed using themes where necessary. The results are presented and discussed in the next section.

Analysis and findings

Participants were asked their perceptions about the issues investigated in this research. Hence, the study does not claim to present concrete evidence but rather to encourage further debate about these issues. Various interpretations of the findings of the survey are inevitable, invited and welcome. To that end, it is the authors' intent to raise a few questions within the reader's mind in the following pages in addition to providing the results to the survey questions.

In all, 35 respondents followed up with additional comments. Academics appeared to take the opportunity to vent and articulated a number of frustrations with both students and their job satisfaction. Only two respondents provided comments which were singularly positive. As a result, the statements published in the following paragraphs, while appearing to be highly negative, are representative of the majority of the comments which were received.

The issues attended to in the questionnaire are discussed in section 4.2. Respondents' demographic information is provided in the following section:

Demographics

Table 1 lists the demographic information of respondents collected as well as survey construct code, frequency, and percent. This is outlined as follows:

The majority of respondents are male 55.6% and 44.4% are female. The majority are 45 years and older (67.8%), 22.2% between 35 and 44 years of age, only 10% were aged between 25 and 34 and no respondent was younger than 25 years of age. This indicates and supports the challenge of the aging academic population the academic environment is facing. Only 22.2% were from the Group of Eight coalition of universities (G08)⁵ and the majority were from non-G08 universities (77.8%).

The majority of respondents have full-time positions, with 67.8% indicating they are full-time permanent academics and 12.2% have fixed term positions. Only 17.8% are casual, sessional or level A academics. The levels or equivalent of respondents' current employment are as follows: Tutor (4.4%); Associate lecturer (13.3%); Lecturer (43.3%); Senior Lecturer (20.0%); Associate Professor (4.4%); and Professor (14.4%). The amount of experience was fairly well spread with 23.3% having less than 5 years university experience and 52.3% having taught accounting for longer than 10 years. The highest qualification of respondents is as follows: Forty-four respondents (48.9%) have a Ph.D., DBA (1.1%), 33.3% held a Master's degree, 13.3% other postgraduate qualifications and only 3.3% held a Bachelors degree.

⁴ While privacy was paramount, IP addresses were checked for duplicity. It is possible for the IP address to be used by the same academic, so the answers from duplicitous IPs were cross-checked to ensure that the responses were different. Only one was sufficiently similar to warrant further checking and this respondent had also provided an email address for further communication in both responses, so the second response was deleted.

⁵ The G08 (Group of eight) is a coalition of the following universities; Australian National University, Monash University, The University of Adelaide, The University of Melbourne, The University of Queensland, The University of Sydney, The University of Western Australia and UNSW.

There is a very even spread between the results of how long ago respondents obtained their highest academic qualification with 45.5% of respondents obtaining their degree more than 10 years ago. The majority (70%) obtained their highest qualification from an Australian university, followed by nine from the UK, one from Europe, four from New Zealand, one from Asia and three from the USA.

Respondents are members of the following professional institutions: 14.4% are members of Chartered Accountants Australia and New Zealand, 50.0% are members of CPA Australia, 8.9% hold membership with the National Institute of Accountants and 10.0% with another professional institution. Only 23.3% of respondents do not hold membership with a professional body.

In summary, the demographics suggest the majority of respondents are representative of Australian accounting academics from a broad range of institutions. Due to the somewhat sensitive nature of the survey, no attempts were made to identify the institutions that the respondents work at. However, IP numbers were provided and with this information it is believed that the responses came from a diverse cross-section of Australian universities.

Quality of undergraduate students

Respondents were asked whether they believed that the quality of undergraduate students has deteriorated over the past five years. If they said "yes" they were asked a series of questions to investigate the impact of the deterioration on their teaching and well-being and on accounting academia as a career. If they said "no" they were asked if they believed that the quality of undergraduate students has deteriorated over the past ten years. If they said "yes" the same set of questions were repeated. If they said "no" they reached the end of the section of the questionnaire that investigated the deterioration of student quality. Table 2 shows the results of the answers to both the five and the ten year periods.

Table 2 shows that 71.1% of respondents believe that student quality has deteriorated over the past five years. When adding the past 10 years' responses to this, the result increased to 76.7%. Perceptions of deterioration over the past 5 and 10 years of respondents' employed at non-G08 universities are higher (81.4%) than those employed at G08 universities (60%).

The finding that only 23.3% of all respondents felt that quality had not deteriorated over the past 10 years is quite significant. Nonetheless, only five respondents (5.6% of the total sample) answered that they believe student quality had deteriorated over the 5 to 10 year period. Therefore, unless noted otherwise, only the results of respondents believing that the quality has deteriorated over the past five years are provided. Univariate analyses of these results are presented in the tables in this section. We have also run regression models and factor analyses to ascertain if there are any themes that explain these results, but we were unable to determine any themes behind the responses and could not find any factors explaining the results. Consequently, the results presented are descriptive.

Table 3 presents the results of the extent to which respondents agree or disagree with statements related to student quality and standard of accounting education at Australian universities over the past five years.

Table 3 shows that of those respondents that felt that student quality had deteriorated in the previous five years, the majority agreed that student quality and performance, as well as the standard of accounting education, in general, has deteriorated. Nearly 70% of the respondents either agreed (41.3%) or strongly agreed (28.6%) with the statement that accounting education has deteriorated and the majority either agreed (49.2%) or strongly agreed (34.9%) that student exam performance had deteriorated. Furthermore, the majority of respondents either agreed (47.6%) or strongly agreed (34.9%) with the statement that performance in assessments other than examinations had also deteriorated and most felt that the marking criteria for exams are a lot more lenient now than in 2009 with 42.9% agreeing and 31.7% strongly agreeing. Additionally, 38.1% agreed and 30.2% strongly agreed that students who would have failed in 2009 now receive a pass.

The following narrative statements of respondents agreeing and strongly agreeing with the above reflect their attitudes, which may be interpreted as reflecting their frustration or disillusionment with student quality:

Students seem to be missing the absolute basic skills of dr/cr and English (#27⁶).
Students are simply not given the time to grow and develop academic skills. Add on top, the poor study skills and perception that everything can be done instantly, results in poor standards (#71).
Most students are under prepared and have poor literacy and numerical skills for university level study. Students are incapable of applying principles to unrehearsed cases and problems (#96).
The skill set of students does not include problem-solving or taking responsibility for their own learning (#72).
More overseas students who are not always prepared for tertiary study. Plus more lenient entry standards (#99).
Discussions with a contact within CPA have also indicated they are concerned with the standard of graduate coming through (#75).

Prior literature claimed that other challenges may impose consequences for academics' psychological well-being and their job satisfaction, resulting in pressures and a potential to engage in unethical behavior, and be disincentives to become accounting academics. (Anderson *et al.*, 2002; Crumbly *et al.*, 2010, Guthrie, Evans, & Burritt, 2014; McInnis, 1999, Winefield *et al.*, 2003). We wanted to ascertain if the perceived deterioration in student quality impacted these issues and consequently may be another disincentive to become accounting academics. Table 4 presents these results.

From a quality purview, it was reassuring that so many respondents felt that their teaching quality had not deteriorated as 36.5% disagreed and 34.9% strongly disagreed with the statement "Due to the deterioration in the quality of undergraduate students my teaching quality has deteriorated". Still, the most significant affirmative response of all questions was that most respondents who felt that student quality had deteriorated either agreed (41.3%) or strongly agreed (44.4%) with the statement that students lacking basic skills made it difficult to teach their courses at the required level. High numbers of respondents agreed that their well-being has been affected adversely; 42.9% agreed and 27.0% strongly agreed that they often experience increased frustration, often feeling disillusionment (33.3% agreed and 27.0% strongly agreed), many indicated that they struggle to manage their existing workload (32.3% agreed and 25.8% strongly agreed) and many agreed (32.8%) or strongly agreed (23.8%) with the statement "My work is a source of considerable personal stress". Similar to previous findings by McInnis (1999), respondents reported reduced job satisfaction with 31.7% agreeing and 25.4% strongly agreeing with the statement "I often experience reduced job satisfaction". Nonetheless, this was more positive than the findings of Anderson *et al.* (2002).

The following optional comments provided by respondents provide further insight regarding their attitudes about overall job satisfaction and standards:

The pleasure and sense of achievement have gone out of this occupation. It has become increasingly managerial and rule-based (#25).
Roll on retirement (#64).
The Australian university system, according to my experience here, is trying to move into a managerial conception of education, privileging only measures related to short-term outcomes and considering students as 'customers'. In turn, this will affect a) the autonomy of the university as an educational institution (not a factory which produces graduates), b) the long-term reputation of the university in itself, c) the role of academics, whose profession risks being emptied of meaning for the society, from this point of view (#40).
Students negotiate rather earn rewards - junior and inexperienced staff cannot hold the line against Deans who demand high pass rates to appease VCs (#96).
I teach harder and provide additional work for students outside allocated load to ensure students meet my expectation of learning outcomes, this is not the approach of all staff, some of whom have 'given up' and just play the game (#98).
The pressure from management on new and international staff to increase progression rates has led to the standards in subjects they manage falling significantly. It is not rocket science that if you pressure an academic about a high fail rate that they will respond by lowering the pass/fail hurdle. This issue has been repeatedly raised with school management and is ignored and people who raise it as an issue are targeted by management..... Cannot get out quick enough (#104).

⁶ Respondents are identified only by individual database id number.

Perhaps the most disturbing and unexpected results were the number of respondents who admitted that they have deflated coursework (60.7%) and inflated grades (49.2%). For many individuals, admitting to grades inflation or coursework deflation means admitting to unethical behavior. Of those respondents who felt that student quality had deteriorated over the previous five years, only 13.1% indicated that they had not deflated coursework and 31.8% stated that they had not inflated grades.

The following comment summarizes the predicament of some or many accounting academics:

I have spent a lifetime studying and working in the legal industry. I run extracurricular activities, in order to help students meet the necessary standards, such as writing skills and critical thinking. However, I am losing the battle, as the course becomes ever shorter and the pass mark easier to achieve. I live in fear of student complaints (thank goodness only had two in 7 years), which directly affects my ability to even have a job. When I talk to other academics the story is the same with them. Everyone knows the standards are poor, but no one seems to be able to do anything about it. 'Dumbing' down is a worldwide phenomenon and ultimately, undergraduate degrees will have little value (#71).

We wanted to investigate why academics might engage in unethical practices. Those respondents, who indicated they had inflated grades or deflated coursework, were asked to rank six possible reasons⁷ for inflating grades and/or deflating coursework. Table 5 presents the order of these rankings: 1 = main reason, 2 = second main reason and so on.

As shown in table 5, the school's economic viability appeared to be the dominating reason for inflating grades and deflating coursework. While this response may appear initially magnanimous, it is possible that concern for the school's economic viability is self-driven; should a school prove to be unviable, then staff redundancies are inevitable. This may also be the case for other high ranking responses such as student evaluations which also have the potential to threaten job security, or at the very least make annual reviews unpleasant, as would poor reviews about academic reputation. Therefore, while the direct response of job security was ranked near the bottom and only 8.5% of respondents ranked this as number one, the higher ranked responses may, indirectly, be explaining the same concerns. If not, then rankings 2, 3 and 4 might explain a desire to maintain a harmonious work environment.

The results in tables 3 and 4 are the responses of only those who answered that student quality had deteriorated in the previous five years (n=63). This is because if respondents said student quality did not deteriorate, they did not get an opportunity to answer any questions related to student quality. In hindsight, this was an oversight in the design of the questionnaire. Consequently, it is not possible to speculate whether these respondents might have also admitted to inflating grades or deflating coursework regardless of their opinion on student quality.

In order to investigate the claims made by Crumbley *et al.*, (2012) that institutional pressure presents a potential for grade inflation or coursework deflation, **all** respondents were asked whether their institution expected them to inflate grades or deflate coursework. Respondents were asked to indicate the extent to which they agree with the statements presented in table 6. Eighty-six respondents answered this question.

Table 6 shows that a good portion of all respondents feel that their institution expects them to engage in unethical practices related to coursework, assessments, and grades: 45.3% of all respondents felt that institutions expected them to reduce coursework content and 36.0% felt that institutions expected them to inflate grades. The results in table 6 also show a relatively high number of neutral responses. This may be because the respondents were unwilling to speculate as to the expectations of their institution. It is also possible that some respondents might not have had a clear idea of what the terms "coursework content reduction" or "grades inflation" meant. Alternatively, respondents may not have felt that institutions were outwardly explicit in their expectations of grades inflation/coursework deflation/easier assessments, so did not agree or disagree with the statement. The following comment comes from one such respondent who had provided a neutral response to the three questions in table 6:

The three 'expected actions' are not told! You, as an academic, you are pressured to make exams easier or inflate grades or cut out some course material, but not because you are told to do that. On the contrary, you are told that you have to comply with level 8 or 9 of the AQF standards, but at the same

⁷ Some reasons were from the literature while others were the authors' speculations

time, universities are not selecting students who want to enroll (because universities want money) and you are in the middle; classes with few (or none) smart students who are not able to understand even the basics and want to pass with the least possible effort, on one hand, and the pressures from your institution to higher the level of the courses (#40).

While analyzing the results, we sought to examine whether there were any demographic determinants such as gender, age, experience and university type, which might have increased the likelihood of unethical practices of grades inflation or coursework deflation. Using eight demographic indicator variables, we performed two multiple regression analyses. Firstly on two dependent variables: 1) grade inflation and 2) coursework deflation (table 7), and secondly, on respondents' belief of institutional expectations to 1) inflate grades, 2) reduce coursework content and 3) make assessments easier (table 8). The results of these multiple regression analyses are outlined in tables 7 and 8.

In each of the two regressions presented in tables 7 and 8, we found only one significant predictor variable (UniType). Accounting academics at non-G08 universities were more likely than those at G08 universities to engage in grades inflation or coursework deflation, and were also more likely to believe that their institution expected them to engage in practices such as inflating grades, reducing coursework content or making assessments easier.

These results are supported by comments from a number of respondents, the majority of which appeared to be on the negative side. Perhaps some of those comments regarding deflating coursework and inflating grades might help to explain why respondents engage in such practice, hence providing a few:

High fail rates - the lecturer/tutor is at fault, can't teach and assessment is far too hard. Management will tolerate 12-15% fail! (#64).

For student retention, we have to achieve a certain pass rate or we are made to inflate the grades (#72).

Forced to reduce the length of final examinations from 3hrs to 2hrs due to university policy (#94). Academic leaders are not prepared to uphold standards and most Deans are unable to defend their academic staff...Senior admin desperate to retain student and trade away standards (#96).

In regard to 'achieve higher pass rates'; at my uni, 'achieve high pass rates' would be more appropriate as at each year of the degree there are guidelines as to fail rates (#43).

Pressure comes from the Faculty/Dean. If the final marks do not agree with the deans preconceptions, the Dean will engineer to have them altered (#12.)

The results from tables 4 to 6 on grades inflation or coursework deflation highlight an unethical practice that academics are engaging in or that they feel their institution expects of them which is both significant and concerning. We, therefore, argue that the deterioration in student quality adds pressure on accounting academics and ultimately leads them to engage in unethical practices.

However, we believe all is not lost. Despite the negativity in the findings and comments, it appears accounting academia still has positives. One respondent's comment "I love my job ☺", perhaps explains the findings presented in tables 9 and 10 on the following pages.

We investigated the impact the deterioration in undergraduate students' quality may have on respondents' perceptions of the attractiveness of a career as an accounting academic. The results of the 62 respondents who answered these questions, are surprisingly positive and are presented in table 9 and their own job satisfaction in table 10.

Table 9 shows more than half (55.7%) of respondents were not thinking of leaving academia and 56.5% were not actively seeking to change jobs. Given the choice again, more respondents (48.4%) indicated they would still have chosen their current profession than those who stated they would not (29.0%). Quite a few respondents were neutral on this question, perhaps because the deterioration in student quality may not be the main reason or factor in any of these issues for them and so the disparity in these responses may be more related to other factors such as overall sector job security. Despite respondents being positive about their choice of career and having no plans to leave academia, they are not too optimistic about newcomers choosing academia; 66.1% of respondents believe it is not a good time for anyone to aspire an academic career in accounting and 74.2% believe it is difficult to attract quality graduates into academia.

Evident in table 10 is that more respondents (47.5%) are satisfied with their working conditions and the fulfillment they get in an academic career (51.6%) than those who are not, while 21.3% and 16.1% are neutral. Interestingly, the number of respondents who are satisfied and not satisfied with their job security is almost equal (43.5% and 43.6% respectively). The results in table 10 also show that despite the negativity associated with the student quality deteriorating, respondents are generally positive about their jobs. Again, a few respondents are neutral about these two issues. This may be interpreted that respondents are not satisfied but for reasons other than the deterioration in student quality. Optional comments may explain some of these findings:

Those aha moments still make it worthwhile! (#27).

There are still some good quality, keen students. It is a pleasure to teach these ones (#99).

I would leave academia but am committed, it would be too difficult to change careers now (#69).

The results from tables 2 to 4 indicate that due to the deterioration in the quality of undergraduate students, the standard of education is deteriorating and consequently accounting academics' work is a source of considerable personal stress, resulting in unethical behavior. Reasons for unethical practices are outlined in table 5 and all respondents were asked whether they believed that their institution expected them to reduce coursework, inflate grades or make assessments easier in table 6. Tables 7 and 8 indicate that there is a greater likelihood of unethical practices or the belief that unethical practices are expected in non-G08 institutions. The pessimistic outlook for future accounting faculty identified in table 9 and the dissatisfaction with working conditions and job security outlined in table 10 may be significant for universities in the future as the profession is currently dealing with a natural attrition of accounting faculty through retirement. Thus, the findings suggest the deterioration in the quality of students might be hindering the attractiveness of accounting academia, and thus may be a disincentive to become an accounting academic.

Given the demographic attrition, future recruits need to see a career in accounting academia as an attractive option, not one fraught with pessimism.

Summary and conclusion

The literature reveals that academics are facing many challenges that may tempt faculty to behave unethically and affect their well-being and job satisfaction. The results of this study show the majority of respondents from non-G08 universities believe the quality of undergraduate students has deteriorated over the past 5 to 10 years. Almost 70% of those who felt quality had deteriorated also felt that the standard of accounting education at Australian universities had deteriorated and the majority of respondents felt that the marking criteria for exams are a lot more lenient now than in 2009; students' performance in examinations and assessment tasks other than examinations has deteriorated; and students who would have failed in 2009 now receive a pass. Although it appears that the teaching quality has not deteriorated, faculty find it hard to teach courses at the required level, and they experience increased frustration, disillusionment and struggle with workload due to the deterioration in the quality of students. A significant number of respondents believed that their institution expected them to engage in potentially unethical practices such as making assessments easier and inflating grades and a third of respondents admitted to grade inflation. Three main reasons why respondents inflate grades and deflate coursework are (a) school's economic viability, (b) student evaluations, and (c) reputation if their course is singled out as being too difficult. Multiple regression analysis using eight demographic variables found that academics from non-G08 universities were more likely to engage in unethical practices or believe that their institution expected them to do so.

In sum, the findings suggest the deterioration in the quality of students may put pressure on accounting academics to engage in unethical practices. Although the deterioration in student quality has not impacted them to the extent that they are planning a big exodus, the majority believe it obstructs the attractiveness of accounting academia for the next generation. This is problematic for accounting education, especially with the aging population. Thus, we conclude that the deterioration in student quality and job pressures may be a disincentive for individuals to become accounting academics.

This paper will contribute to an ongoing dialogue between academics, university management, the accounting profession and public policy makers concerning the key challenges facing accounting education in Australia. The findings of the project should provide useful information to professional accounting bodies such as CPA Australia and Chartered Accountants Australia and New Zealand (CA ANZ), regulatory agencies such as

TEQSA, business school management, employers, future students and universities offering accounting programs. In particular, the findings should contribute to the debate and dissemination of ideas about how the deterioration in the quality of undergraduate students impact (1) accounting academics at Australian universities personally, (2) their working conditions, and (3) the future of accounting education at Australian universities.

This study is not without limitations. One such limitation relates to the small sample size, which many researchers conducting email surveys found to be problematic (Fan 2010). The introductory paragraph⁸ of the email invitation of the present study could have influenced the low response rate. The explicit statement about the potential changes in the quality of undergraduate student intake may have created a selection bias. That is, those who were not interested in the issues investigated in the study and those who were satisfied with student quality may not have been motivated to participate after reading the introductory paragraph of the email invitation. Therefore, it can be assumed that those who completed the survey self-select to participate due to being interested in the issues investigated in the survey, or because they were dissatisfied with student quality.

Consequently, the results of the current study may correlate with the purpose of the study and therefore should not and cannot be generalized to the Australian accounting academic sector. Instead, the results should be interpreted as a basis for commencing a dialogue surrounding the issues raised. Furthermore, these results are the perceptions of respondents at the time of completing the survey. It is possible that these perceptions could have been influenced by issues such as the political environment at the time of the survey which may have impacted the respondents' thoughts and emotions. The survey was conducted during a time of uncertain events after the Australian coalition government announced university deregulation in December 2013 and immediately prior to the May 2014 Australian federal budget which included radical reforms to the higher education section⁹.

Finally, if we had the opportunity again or were to deliver the survey to another country, we would ask **all** respondents whether they had engaged in grades inflation or coursework deflation, regardless of their opinions to the deterioration of student quality.

Although the results are reported using quite a small sample size, they indicate issues that could be investigated further. Issues related to grades inflation and coursework deflation could be extended beyond accounting education into the wider academic community, both in Australia and possibly abroad.

Additionally, the results may be interpreted as indicating that there may be problems related to the issues investigated. Therefore, the current study may be extended to interviewing those academics who indicated their willingness to be interviewed further. It is possible that the interview results could even signal other pertinent issues that require investigation such as the following issues previously raised in both UK and US literature: higher education managerialism, poor academic job security, fear of student "punishment" through teaching evaluations, grade inflation, and coursework deflation, all of which suggest institutional dysfunction. If there is evidence of this, the study could be extended to address these issues specifically and focus in depth on the causes. Furthermore, the study may also be the platform for further research more pervasive than Australia. Universities in New Zealand will be of particular interest now that the Institutes of Chartered Accountants and Australia and New Zealand have merged and since CPA Australia has extended its membership base to New Zealand. Furthermore, the study could be extended to other countries where CPA Australia has been extending its membership base including Hong Kong, Singapore, and China. Another possibility is to replicate the study or part of it to other countries where the authors have working relationships such as the USA and South Africa.

⁸ The email invited recipients to "participate in a short, online research survey to understand how potential changes in the quality of undergraduate student intakes and institutional pressures impact you. By participating in the survey you will be contributing to gaining insight into the changes of accounting education over the past five to ten years."

⁹ Consideration was given to extending the survey beyond the original May 15 close date, but we were concerned that the intense media debate on reform may have produced skewed results between the pre-Budget and post-Budget responses. Only one respondent completed the survey after the May 13 Budget.

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Table 1: Demographic information, frequency and percent

Demographic Questions	Construct Code	Category	Frequency	Percent
Q 2. What is your gender?	0	Female	40	44.4
	1	Male	50	55.6
Q3. How old are you?	2	25 - 34	9	10.0
	3	35 - 44	20	22.2
	4	45 - 54	30	33.3
	5	55 - 64	24	26.7
	6	> 65	7	7.8
	Q4. University you work at currently?	1	G08	20
0		Non-G08	70	77.8
Q5. Other universities within a 50km radius	0	0	26	28.9
	1	1 - 2	15	16.7
	2	3 - 4	19	21.1
	3	>5	30	33.3
Q6 Status of current employment	3	Casual/sessional academic	16	17.8
	2/2	Part-time permanent academic	2	2.2
	1/2	Full-time permanent academic	61	67.8
	1/1	Full-time fixed term academic	11	12.2
Q7. Academic level of current employment	0	Tutor	4	4.4
	1	Level A (Associate lecturer)	12	13.3
	2	Level B (Lecturer)	39	43.3
	3	Level C (Senior Lecturer)	18	20.0
	4	Level D (Associate Professor)	4	4.4
	5	Level E (Professor)	13	14.4
Q8. Experience teaching accounting at Australian university ¹⁰	1	< 5 years	21	23.3
	2	5 - 9 years	22	24.4
	3	10 – 14 years	23	25.6
	4	> 15 years	24	26.7
Q9. Highest academic qualification	5	PhD	44	48.9
	4	DBA	1	1.1
	2	Masters	30	33.3
	3	Other postgraduate	12	13.3
	1	Bachelors	3	3.3
Q10. How long ago did you obtain your highest academic qualification?	1	< 5 years	21	23.3
	2	5 - 9 years	28	31.1
	3	10 – 14 years	20	22.2
	4	> 15 years	21	23.3
Q13. Professional body membership ¹¹		ICAA (CAANZ)	13	14.4
		CPA Australia	45	50.0
		NIA	8	8.9
		Other	9	10.0
		No membership	21	23.3

¹⁰ Three respondents answered N/A to this question

¹¹ Amounts add to greater than 100% as respondents may have held more than one professional membership.

Table 2: Percentages of deterioration of undergraduate student quality over the past 5 and 10 years

	Over the past 5 years			Combined over the past 5 and 10 years		
	Total (<i>n=90</i>)	G08 (<i>n=20</i>)	Non-G08 (<i>n=70</i>)	Total (<i>n=90</i>)	G08 (<i>n=20</i>)	Non-G08 (<i>n=70</i>)
Yes	71.1	55.0	75.7	76.7	60.0	81.4
No	28.9	45.0	24.3	23.3	40.0	18.6

Table 3: Univariate analysis on the deterioration of undergraduate quality and standard of accounting education over the past 5 years

Description	n	Mean	Median	Std. Deviation	Frequency Distributions				
					1	2	3	4	5
Undergraduate quality has deteriorated	63	4.4	4	0.532			1.6	52.4	46.0
Exam performance deteriorated	63	4.2	4	0.730		1.6	14.3	49.2	34.9
Assessment tasks deteriorated	63	4.1	4	0.780		3.2	14.3	47.6	34.9
Marking more lenient than 2009	63	4.0	4	0.880		6.3	19.0	42.9	31.7
Students who would have failed in 2009 now receive a pass	63	3.9	4	0.928		7.9	23.8	38.1	30.2
Accounting education standard has deteriorated	63	3.9	4	0.903	1.6	3.2	25.4	41.3	28.6

We use a five-point Likert scale with “1” indicating strongly disagree, “3” indicating neutral and “5” indicating strongly agree. The questions are prefaced with the following; “Compared to five years ago.....”

Table 4: Univariate analysis on the impact of deterioration of student quality on individual's well-being, teaching practices, ethical behavior and job satisfaction.

Description	n	Mean	Median	Std. Deviation	Frequency Distributions				
					1	2	3	4	5
My teaching quality has deteriorated	63	2.2	2	1.259	34.9	36.5	9.5	11.1	7.9
My work is a source of considerable personal stress	61	3.4	4	1.295	8.2	23.0	13.1	32.8	23.0
I often experience increased frustration	63	3.8	4	1.084	3.2	12.7	14.3	42.9	27.0
I often experience lower morale	61	3.5	4	1.247	6.6	18.0	21.3	27.9	26.2
I often experience disillusionment	63	3.7	4	1.136	4.8	11.1	23.8	33.3	27.0
I often experience reduced job satisfaction	63	3.6	4	1.188	4.8	17.5	20.6	31.7	25.4
I struggle to manage my existing workload	62	3.6	4	1.167	3.2	19.4	19.4	32.3	25.8
Difficult to teach when students lack basic skills	63	4.2	4	0.953	3.2	3.2	7.9	41.3	44.4
I have had to deflate coursework	61	3.7	4	0.981	1.6	11.5	26.2	41.0	19.7
I have had to inflate grades	61	3.3	3	1.110	3.2	28.6	19.0	36.5	12.7

We use a five-point Likert scale with "1" indicating strongly disagree, "3" indicating neutral and "5" indicating strongly agree. The questions are prefaced with the following;
 "Due to the deterioration in the quality of undergraduate students"

Table 5: Main reasons for inflating grades and / or deflating coursework ($n=47$)¹²

Ranking	Reason
1	School's economic viability
2	Student evaluations
3	Reputation if my course is singled out as being too difficult
4	Workload with appeals/reviews of grade
5	Job security
6	Prospect for promotion

Scores were then given to each ranking with 7 given to each 1st ranking and 6 to each second and so on. This gave an overall group score of importance to each reason.

¹² This number is based on those academics who admitted to either having inflated grades or deflated coursework or who did both.

Table 6: Univariate analysis on those who believe that their institutions expect them to reduce coursework, make assessments easier and/or inflate grades.

Description	n	Mean	Median	Std. Deviation	Frequency Distributions				
					1	2	3	4	5
Reduce coursework content	86	2.2	3	1.300	10.5	26.7	17.4	26.7	18.6
Make assessments easier	86	3.2	3	1.273	9.3	24.4	23.3	23.3	19.8
Inflate grades	86	3.0	3	1.227	14.0	22.1	27.9	24.4	11.6

We use a five-point Likert scale with “1” indicating strongly disagree, “3” indicating neutral and “5” indicating strongly agree. The questions are prefaced with the following; “I feel that my institution expects me to

Table 7 demonstrates the findings of the first two regressions using 1) Inflate grades and 2) Deflate coursework as dependent variables and using eight predictor variables. Only one variable was identified as having a significant relationship with the decision to inflate grades and no variables were identified as having any relationship with the decision to deflate coursework.

Dependent variables	Inflate grades			Deflate Coursework		
	Coefficient	t-stats	Significance	Coefficient	t-stats	Significance
(Constant)	4.737735	4.82	0.000***	4.617075	4.33	0.000***
(Q2) Gender	0.2539954	0.77	0.443	0.0344884	0.10	0.923
(Q3) Age	-0.2243232	-1.33	0.190	-0.0896368	-0.49	0.627
(Q4) UniType	-0.8495683	-1.99	0.052*	-0.6074088	-1.31	0.196
(Q5) Unis50km	-0.659856	-0.48	0.630	0.0074291	0.05	0.960
(Q6) Tenure	0.0063848	-0.03	0.977	-0.0740398	-0.31	0.760
(Q7) Level	0.1920142	1.16	0.252	0.1333319	0.74	0.461
(Q8) ExperienceAust	-0.1683382	-1.20	0.234	-0.2255391	-1.49	0.143
(Q9) Highest qualification	-0.1483744	-1.16	0.250	-0.0934831	-0.68	0.502

Notes: 64 observations

Adj R-squared Inflate Grades 0.0013

Adj R-squared Deflate Coursework -0.0648

*** Indicates significance at the 1% level

** Indicates significance at the 5% level.

Table 8 demonstrates the finding of the final three regressions using the belief of institutional expectations to 1) Inflate grades 2) Reduce coursework content, and 3) Make assessments easier as dependent variables and using eight predictor variables. One variable, Unitype was consistently identified as having a moderate to highly significant relationship with the belief of institutional expectation to engage in these practices. The remaining variables had no significant relationship.

Dependent variables	Inflate grades			Reduce coursework content			Make assessments easier		
	Coefficient	t-stats	Significance	Coefficient	t-stats	Significance	Coefficient	t-stats	Significance
(Constant)	3.261615	3.74	0.000***	2.638732	3.00	0.004***	3.332452	3.70	0.000***
(Q2) Gender	0.2692537	0.98	0.330	0.3076737	1.11	0.270	0.0623562	0.22	0.827
(Q3) Age	-0.0686945	-0.48	0.632	0.0500281	0.35	0.729	-0.0953655	-0.65	0.520
(Q4) UniType	-0.8394676	-2.51	0.014**	-1.093512	-3.25	0.002***	-0.9373343	-2.72	0.008***
(Q5) Unis50km	-0.0849199	-0.72	0.473	-0.0350371	-0.30	0.769	-0.0651061	-0.53	0.594
(Q6) Tenure	-0.0493984	-0.25	0.803	-0.1431662	-0.72	0.473	-0.0141073	-0.07	0.945
(Q7) Level	0.1699227	1.18	0.241	0.0593104	-0.41	0.683	0.1510889	1.02	0.312
(Q8) ExperienceAust	0.0666144	0.53	0.597	0.1257076	1.00	0.323	0.1630465	1.26	0.212
(Q9) Highest qualification	-0.1033274	-0.84	0.402	0.132713	1.07	0.286	-0.704345	-0.56	0.580

Notes: 86 observations

Adj R-squared Institutional expectation to Inflate grades 0.0561

Adj R-squared Institutional expectation to Reduce coursework content 0.1472

Adj R-squared Institutional expectation to Make assessments easier 0.0637

*** Indicates significance at the 1% level

** Indicates significance at the 5% level.

Table 9: Univariate analysis on the impact of deterioration of student quality on accounting academia as a career

Description	n	Mean	Median	Std. Deviation	Frequency Distributions				
					1	2	3	4	5
I am actively seeking a change of job at the moment	62	2.5	2	1.290	24.2	32.3	24.2	6.5	12.9
I am thinking of leaving academia	61	2.6	2	1.334	24.6	31.1	16.4	16.4	11.5
It is not a good time for anyone to aspire to an academic career in accounting	62	3.7	4	1.252	9.7	8.1	16.1	37.1	29
If I had the choice again, I would not choose to be an academic	62	2.8	3	1.327	19.4	29.0	22.6	14.5	14.5
It is difficult to attract quality graduates into academia	62	4.0	4	0.948	0.0	8.1	17.7	35.5	38.7

We use a five-point Likert scale with “1” indicating strongly disagree, “3” indicating neutral and “5” indicating strongly agree. The questions are prefaced with the following:
“Due to the deterioration in the quality of undergraduate students ...”

Table 10: Univariate analysis on the impact of deterioration of student quality on individual’s job

Description	n	Mean	Median	Std. Deviation	Frequency Distributions				
					1	2	3	4	5
My working conditions	61	3.2	3	1.148	8.2	23.0	21.3	37.7	9.8
My job security	62	2.9	3	1.253	14.5	29.0	12.9	35.5	8.1
The fulfillment I get in an academic career	62	3.2	4	1.226	11.3	21.0	16.1	40.3	11.3

We use a five-point Likert scale with “1” indicating strongly disagree, “3” indicating neutral and “5” indicating strongly agree. The questions are prefaced with the following:
 “Despite the deterioration of undergraduate student quality over the past five years, I am still satisfied with ...”

Appendix 1

Impact of undergraduate student quality¹³ and institutional pressures on accounting academics

This survey aims to ascertain how the intellectual quality of undergraduate student intake and institutional pressures impact you. We would like to ascertain your perception about these issues. The findings of the project should provide useful information to professional accounting bodies such as CPA Australia and the Institute of Chartered Accountants of Australia (ICAA), business school management, and universities offering accounting programs. In particular, the findings should provide useful insight about how these two issues impact (1) accounting academics at Australian universities personally, (2) their working conditions, (3) accounting academia as a career, and (4) the future of accounting education at Australian universities.

Please complete the questionnaire only if you are teaching accounting courses currently or in the past year. Written comments about some of the questions will be appreciated, and add to the validity of the survey.

The survey is anonymous and all of the answers you provide will be held in the strictest confidence, and will only be used in combination with other responses in the survey. No one at your university, the researchers, or anyone else will know your identity or even if you responded. Participation or non-participation will not affect your employment or academic standing. However, to convince the readers and policy makers of our report's reliability, we will need a high response rate.

Please allow some extra time if you would like to provide comments. The survey closes on May 15, 2014.

Results and further information about this survey are available at: <http://www.vacademic.org/surveyinfo.htm>

Thank you very much for agreeing to participate in our survey. The survey should take no more than 15 minutes to complete. If you provide comments, please allow some extra time.

Demographics

Q1 Have you taught accounting at an Australian university within the last year? *

Please choose **only one** of the following:

Yes	
No	

Q2 What is your gender? *

Please choose **only one** of the following:

Male	
Female	

Q3. How old are you?

Please choose **only one** of the following:

<25	
25 - 34	
35 - 44	
45 - 54	
55 - 64	
> 65	

¹³ This survey contained two parts; undergraduate quality and institutional pressures of which only the undergraduate quality section and two questions from institutional pressure have been used in this paper.

Q4. Which of the following best describes the university you work at currently? *Please choose **only one** of the following:

G08 University	
Non G08 University	
Other: Please provide detail	

Q5. How many other universities teach accounting within a 50 km radius of the campus where you currently work?Please choose **only one** of the following:

0	
1 - 2	
3 - 4	
>5	

Q6. Which of the following best fits the status of your current employment? *Please choose **only one** of the following:

Casual/sessional academic	
Part-time permanent academic	
Part-time fixed term academic	
Full-time permanent academic	
Full-time fixed term academic	
Other - please specify	

Q7. What is the academic level or equivalent of your current employment? *Please choose **only one** of the following:

Tutor	
Level A (Associate lecturer)	
Level B (Lecturer)	
Level C (Senior Lecturer)	
Level D (Associate Professor)	
Level E (Professor)	
Other: Please provide detail	

Q8. How many years experience do you have teaching accounting at a university?

Please choose the appropriate response for each item:

	None	Less than 5 years	Between 5 - 9 years	Between 10 - 14 years	More than 15 years
Australia					
Overseas					

Q9. What is your highest academic qualification or equivalent? *Please choose **only one** of the following:

PhD	
DBA	
Masters	
Other postgraduate	
Bachelors	
Diploma	
Certificate	
No academic qualification	
Other: Please provide details	

Q10. How long ago did you obtain your highest academic qualification? *Please choose **only one** of the following:

Less than 5 years	
Between 5 - 9 years	
Between 10 - 14 years	
More than 15 years	

Q11. Where did you obtain your academic qualifications?

Please choose the appropriate response for each item:

	The university I work at currently	Other Australian university	UK	USA	Canada	Europe	Asia	New Zealand	Other
Highest qualification									
Second highest qualification									
Third highest qualification									

Q12. If you answered "Other" in the previous question, please provide further details here:**Q13. Do you hold membership with any of the following bodies?**Please choose **all** that apply:

ICAA (Institute of Chartered Accountants in Australia)	
CPA Australia	
NIA (National Institute of Accountants)	
I do not hold membership with any Professional Accounting Bodies	
Other - please specify	

Q14. Are you studying at the moment? *Please choose **only one** of the following:

Yes	
No	

Q15. What are you studying?**Only answer this question if the following conditions are met:**Please choose **only one** of the following:

PhD	
DBA	
Masters	
Other postgraduate	
Other	

Quality of undergraduate students

Please provide *your perceptions* in answering the following questions about changes in the quality of undergraduate students.

Q16. Do you believe that the quality of undergraduate students has deteriorated over the past five years? *

Please choose **only one** of the following:

Yes	
No	

Q17. Indicate the extent to which you agree with the following statements:

"Compared to five years ago..... *

Only answer this question if the following conditions are met:

° Answer was 'Y' 'Yes' at Q'16 ' (Do you believe that the quality of undergraduate students has deteriorated over the past five years?)

Please choose the appropriate response for each item:

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
The quality of undergraduate students has deteriorated"					
Students' performance in examinations has deteriorated"					
Students' performance in assessment tasks, other than examinations, has deteriorated"					
The marking criteria for exams are a lot more lenient now than in 2009"					
Some students who would have failed in 2009 now receive a pass"					
The standard of accounting graduates has deteriorated"					
The standard of accounting education at Australian universities has deteriorated."					

Q18. Indicate the extent to which you agree with the following statements:

"Due to the deterioration in the quality of undergraduate students:

Only answer this question if the following conditions are met:

° Answer was 'Y' 'Yes' at question '16 [21a]' (Do you believe that the quality of undergraduate students has deteriorated over the past five years?)

Please choose the appropriate response for each item:

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
My teaching quality has deteriorated"					
My work is a source of considerable personal stress"					
I often experience increased frustration"					
I often experience lower morale"					
I often experience disillusionment"					
I often experience reduced job satisfaction"					
I struggle to manage my existing workload"					

It is difficult to teach my course at the level I need to when students lack basic skills"					
I have had to deflate coursework"					
I have had to inflate grades"					

Q19. Additional comments (Optional):

Q20. Indicate the extent to which you agree with the following statements:

"Due to the deterioration in the quality of undergraduate students:

Only answer this question if the following conditions are met:

° Answer was 'Y' 'Yes' at Q '16' (Do you believe that the quality of undergraduate students has deteriorated over the past five years?)

Please choose the appropriate response for each item:

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
I am actively seeking a change of job at the moment					
I am thinking of leaving academia					
It is not a good time for anyone to aspire an academic career in accounting					
If I had the choice again, I would not choose to be an academic					
It is difficult to attract quality graduates into academia					

Q 21. Additional comments (Optional): _____

Q22. Despite the deterioration of undergraduate student quality over the past five years, I am still satisfied with:

Only answer this question if the following conditions are met:

° Answer was `Y`'Yes' at Q '16' (Do you believe that the quality of undergraduate students has deteriorated over the past five years?)

Please choose the appropriate response for each item:

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
My working conditions					
My job security					
The fulfillment I get in an academic career					

Q 23. Additional comments (Optional): _____

Q24. Do you believe that the quality of undergraduate students has deteriorated over the past ten years? *

Only answer this question if the following conditions are met:

° Answer was `N`'No' at Q '16' (Do you believe that the quality of undergraduate students has deteriorated over the past five years?)

Please choose **only one** of the following:

Yes	
No	

Institutional Pressure^{14 15}

Only answer this question if the following conditions are met:

----- Scenario 1 -----

Answer was `Y`'Yes' at Q'32' (Workload pressure has increased at my institution over the past five years.)

----- or Scenario 2 -----

Answer was `Y`'Yes' at Q'33' (Workload pressure has increased at my institution over the past ten years.)

Please write your answer here:

Q40. Indicate the extent to which you agree with the following statements: "I feel that my institution expects me to:" *

Please choose the appropriate response for each item:

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Reduce coursework content					
Make assessments easier					
Inflate grades					

Q41. "The main reason I have felt pressured to inflate grades and/or deflate coursework is because not doing so will impact my (rank only those that apply with 1 being the most likely reason)

Only answer this question if the following conditions are met:

----- Scenario 1 -----

Answer was `A2`'Agree' or 'Strongly agree' at Q 40 ' (Indicate the extent to which you agree with the following statements: "I feel that my institution expects me to:" (Reduce coursework content or assessment content))

----- or Scenario 2 -----

Answer was `A1`'Strongly agree' or 'Agree' at question '40 [36]' (Indicate the extent to which you agree with the following statements: "I feel that my institution expects me to:" (Inflate grades))

Please number each box in order of preference from 1 to 7

Job security	
Prospect for promotion	
School's economic viability	
Workload with appeals/reviews of grade	
Reputation if my course is singled out as being too difficult	
Student evaluations	
Other - please specify in the box below	

Q 42. Additional comments (Optional):_____

¹⁴ Questions 25 to 31 related to deterioration in undergraduate quality over 10 years and were identical to those listed in Q 17 - Q 23

¹⁵ Questions 32 to 39 surveyed institutional pressure, most of which were outside the scope of this paper.