



STUDY MILDURA

a community based approach to transnational
education in regional Victoria

An International Specialised Skills Institute Fellowship.

KATRINA WATT

Sponsored by the Higher Education and Skills Group, Department of Education and Training (Victorian Government)

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i. Executive Summary

The aims of this Fellowship are to address issues related to the decline of international student populations in regional Victoria and to establish a model to promote the growth of international student numbers on regional campus'. It is the intention of the Fellow (Watt) to develop a model that can be replicated by other Registered Training Organisations (RTO)'s across regional Victoria. Watt believes that the traditional methods used to attract international students, such as targeted marketing campaigns, will not be enough to achieve long term increases in international student enrolments. Watt believes that a community based approach that connects local councils, RTO's, higher education, industry and residents must be established to provide adequate support for students before such an increase can occur.

Larger international student populations have many long term benefits for regional communities. Along with economic growth and contributions in the skilled workforce, international students can offer sociocultural interaction and exchange, promoting diversity within regional communities. Watt believes that a holistic approach will have long term benefits for all stakeholders.

There are numerous articles and reports regarding the provision of adequate support for international students. These reports address student housing and accommodation, providing practical work experience, and community integration. However, given the sparseness of these documents, information surrounding these topics can be difficult to correlate. These reports often fail to consider cultural differences including the student's prior educational experience or provide a transitional framework to aid in preparing them for Australian teaching methods.

An important rationale developed for this Fellowship is based on the belief that the success of the Vocational Education and Training (VET) sector relies on more than students successfully completing courses. Success will also depend on the ease in which students transition to higher education (where applicable) and find employment in their chosen field. For this to occur, a holistic approach needs to be taken with regards to nurturing the academic and social development of the students, thus assisting them to realise their full potential. To support this approach, Watt believes the VET sector should partner with universities to develop a joint program that offers students a clear pathway through higher education and further toward employment.

To achieve this, RTO's need to put in place strategies and techniques that support students from their first introduction to education and training, through to higher education, employment and professional career development. Such strategies should consider the skills and prior knowledge that international students bring with them, ensuring that Australian programs are relevant, engaging, reflect current and future skill requirements, use innovative technology and include a practical component.

The Fellow travelled to China to undertake further research. While in Beijing, Watt had the opportunity to engage with the local accounting industry through the Certified Practising Accountants Australia (CPA) Beijing Division. This allowed Watt to gain a professional perspective on the Australian qualifications and key attributes students require to gain employment upon their return to China. Watt also visited universities and colleges across China to acquire in-depth knowledge

of the accounting curriculum and delivery methods that are currently in use. In Wuhan the educational institutions Watt visited included Donghu University, Hubei Business College, Wuhan Institute of Technology (WIT) and Wuhan University. In Dali, Watt visited Dali Technician College and Dali University. Watt notes Chengdu Polytechnic in Chengdu as an excellent example of an institution offering practical support for students. Evidenced in the establishment of a number of businesses operating on campus and cross-disciplinary work projects undertaken by the students they employ.

Watt notes that a common theme among Chinese colleges and universities is their strong connection with industry. Through the signing of collaboration agreements for students to participate in practical work experience, either as part of their studies or through internships, higher employment rates have been reported amongst university graduates.

Watt has drawn on her involvement with CPA Australia members in regional Victoria and experience with teaching international students in the VET and university sectors to make recommendations regarding the transitioning of international students to higher education.

ii. Abbreviations and Definitions

Abbreviations:

AQF	Australian Qualification Framework
CAM	Competency Assessment Mapping
CEO	Chief Executive Officer
COE's	Confirmation of Enrolments
COO	Chief Operations Officer
CPA Australia	Certified Practising Accountants Australia
CRICOS	Commonwealth Register of Institutions and Courses for Overseas Students
DIBP	Department of Immigration and Border Protection
MRCC	Mildura Rural City Council
PBSA	Purpose Built Student Accommodation
PC	Performance Criteria
PRISMS	Provider Registration and International Management Systems
RPL	Recognition of Prior Learning

RTO	Registered Training Organisation - providers and assessors of nationally recognised training
SST	Subject Support Tutor
TAE	Training and Assessment
TAFE	Training and Further Education
TNE	Transnational Education
UOC	Unit of Competency
VET	Vocational Education and Training
WIL	Work Integrated Learning

Definitions:

BIG 4 Firms	KPMG, Deloitte, PWC & Ernst & Young
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1. About the Fellow

Name: Katrina Watt

Qualifications:

- » 2009 Bachelor of Commerce (Accounting) La Trobe University
- » 2014 Certificate IV in TAE
- » 2015 Diploma of Financial Planning

Memberships:

- » 2006 Golden Key International Honour Society
- » 2012 CPA Australia

Short Biography:

The Fellow (Katrina Watt) has spent over 15 years in a variety of accounting roles in the area of financial reporting, management accounting, public practice and finance. She is currently employed as an educator/facilitator in finance, accounting and business at Sunraysia Institute of TAFE and a casual tutor/lecturer at La Trobe University in Mildura. Katrina has served as secretary for the Sunraysia branch of CPA Australia since 2010 and has recently commenced a position on the Victorian Divisional Council of CPA Australia. Katrina is passionate about promoting accounting as an exciting career for students and providing opportunities for them to engage with industry through the CPA Australia network.

2. Aims of the Fellowship Program

The main aim of Watt's Fellowship is to establish a "Good Practice" guide to assist in increasing the number of international students studying in Sunraysia, as well as other RTO's in regional Victoria. Watt has focussed on the accounting curriculum and establishing a relationship with a college in China. Watt believes that the practices and principles outlined in the guide can be applied across different areas of study anywhere in the world.

Aim: To gain an understanding of the Chinese culture and their education system. This includes teaching practice, content delivery methods, classroom resources, assessment strategies, and the expectations placed on students.

Benefit: The information gained will assist the Fellow in transitioning the students from the current mode of accounting content delivery to a blended learning delivery model. Blended learning strategies are currently being employed by many RTO's and Universities globally.

Aim: To gain an understanding of the skills and knowledge that international students have on arrival, to provide a starting point for their educational journey, and to assist them with finding employment in the region.

Benefit: The assistance provided by RTO's can aid in the student's establishment of financial independence and further integrate them into the community.

Aim: To determine and implement a "Best Practice" model at Sunraysia Institute of TAFE in partnership with La Trobe University.

Benefit: The model can be adapted to suit other disciplines and shared with other RTO's in regional Victoria.

Aim: Ensuring a continual and reliable flow of international students to regional areas.

Benefit: This will assist in the RTO's planning and securing of resources for international students, and provide an increase in revenue for the RTO and provide economic benefits to the region.

3. The Australian Context

Economic benefits:

“Regional areas have the capacity to provide international students to Victoria with a unique and enriching experience. Government can help better realise this potential.”¹

International education is high on the agenda for both the State and Federal Governments and in particular increasing the number of international students studying in regional Australia. The National Strategy for International Education 2025 commissioned by the federal government states that “Australia will: attract more international students to regional communities by promoting internationally the excellence and the advantages of education, training and research in regional Australia.”²

Increasing the number of international students to regional RTO’s in Victoria will lead to a decrease in reliance on government funding and also provide economic benefits to the communities in regional Victoria. The Victoria’s Future Industry Discussion Paper showed the estimated export value generated per student enrolment is \$12,000. On average, an international student would pay \$12,000 in tuition fees as well as spending around \$25,000 within the local community per annum.³

Table 1: Estimated export value generated per student enrolment

Education sub-sector	Value generated by goods and services expenditure per enrolment		Value generated by tuition fees per enrolment		Total value per enrolment
	(\$)	Contribution to total value (%)	(\$)	Contribution to total value (%)	(\$)
Higher Education	22,000	50.0	22,000	50.0	44,000
VET	12,000	65.0	6,500	35.0	18,500
Schools	17,500	54.0	15,000	46.0	32,500
ELICOS	3,500	50.0	3,500	50.0	7,000
Non-Award	8,500	44.0	11,000	56.0	19,500

Source: Departmental estimates. Value data: ABS Cat. 5368055004 (Table 11.1); Enrolment data: Department of Education International Student Data, December 2014.

Note: Enrolment data is based on student visa holders only.

1 M. Aldred, International Education Sector Strategy report – Committee for Gippsland Inc, 2016

2 Department of Education and Training, National Strategy for International Education 2025, 2015.

3 Department of Economic Development, Jobs, Transport & Resources, Victoria’s Future Industry International Education Discussion Paper, 2015.

In 2014-2015 international students in Victoria spent \$2.3 billion (using the Gross Value Added method) on goods and services with \$1.5 billion been attributed to Melbourne and \$.9 billion to regional Victoria.⁴ There are additional flow on effects to the economy through personal expenditure from relatives and friends visiting Australia. International students also play an important role in developing a skilled workforce and addressing skill shortages in regional areas. There are also benefits for our domestic students in terms of increasing cultural awareness and establishing relationships overseas.

Location and spread of international students 2017:

In 2017 a total of 249,657 international students were enrolled in a course in Victoria and only 2,326 international students chose to study in regional Victoria. In 2016 there were 5,102 international students studying in regional Victoria. This is a decrease of 2,776.

Table 2: Distribution of international student enrolments in Australian capital and regional areas in 2017.

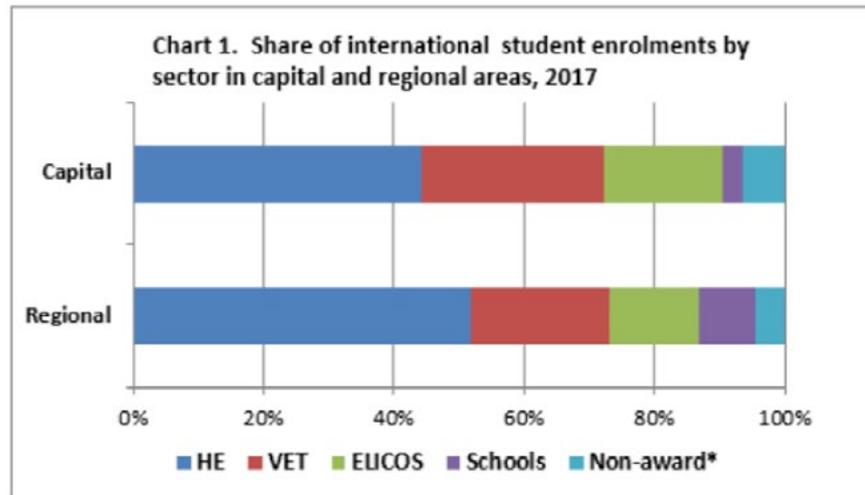
State / Territory	Share (%)		Enrolments		Total
	Major Cities area	Regional area	Major Cities Area	Regional area	
NSW	98.8%	1.2%	292,972	3,585	296,557
VIC	99.1%	0.9%	247,331	2,326	249,657
QLD	94.0%	6.0%	115,605	7,367	122,972
WA	99.6%	0.4%	53,468	228	53,696
SA	99.8%	0.2%	35,657	89	35,746
ACT	100.0%	0.0%	16,910		16,910
TAS	0.0%	100.0%		8,103	8,103
NT	0.0%	100.0%		2,430	2,430
Australia	96.9%	3.1%	761,943	24,128	786,071

Table 3: Top ten regions for international student enrolments in regional area in 2017.

State / Territory	Region*	Enrolments	Share (%)
TAS	Hobart	6,702	27.8%
QLD	Cairns	2,685	11.1%
NT	Darwin	2,423	10.0%
QLD	Toowoomba	2,086	8.6%
QLD	Townsville	1,944	8.1%
NSW	Richmond - Tweed	1,458	6.0%
TAS	Launceston and North East	1,385	5.7%
NSW	New England and North West	1,351	5.6%
VIC	Ballarat	1,029	4.3%
VIC	Geelong	416	1.7%
	<i>Other locations</i>	2,649	11.0%
Total		24,128	100.0%

* SA4 regions as derived from the ABS Australian Statistical Geography Standard.

In 2017, Ballarat had the highest number of international student enrolments with 1,029 which indicates that only 1,297 chose to study in other regional areas including Bendigo and Geelong. Nearly half of all enrolments in regional Victoria were in the Higher Education Sector.



* Including foundation and study abroad (exchange program) courses.

Communities across regional Victoria have a lot to offer international students. “International student satisfaction with the living and learning experience in regional Australia consistently rates highly. These ratings are based on lower living costs, greater access to accommodation and work opportunities, closer interaction with the local community, and access to Australia’s natural environment.”⁵ However, as the data shows only a small portion choose to study in regional areas.

Current qualifications in Accounting

The qualifications in accounting that are delivered at Sunraysia Institute of TAFE are FNS40615 Certificate IV in Accounting, FNS50215 Diploma of Accounting & FNS60215 Advanced Diploma of Accounting.

International students usually complete a FNS40615, FNS50215, and FNS60215. The Financial Services Training package was updated on the 13th of February 2017 and now consists of FNS40217 Certificate IV in Accounting

and Bookkeeping, FNS50217 Diploma of Accounting and FNS60217 Advanced Diploma of Accounting. Completion of these courses gains students university entry where they can complete either a Bachelor of Business, a Bachelor of Business (Accounting) or Bachelor of Business (Agri-business).

FNS40615 provided direct entry with no credits to the degree, FNS50215 provided 8 credits towards the degree and FNS60215 provided 12 credits towards the degree. Articulation with the new qualifications has not been completed at the time of writing but the majority of changes made to the accounting packages is focused on the Certificate IV in Accounting. This includes completion of FNSSS00014 Accounting Principles Skill Set for entry into the Diploma of Accounting and completion of FNSSS00015 Advanced Accounting Principle Skill Set for entry into the Advanced Diploma of Accounting.

Certificate IV in Accounting contains many computerised accounting subjects and the tasks performed at this level replicate many of the tasks and functions that are delegated to graduate accountants when first commencing in the industry. Such tasks include data entry, preparation of BAS statements, reconciliations, setting up chart of accounts, payroll and end of month adjusting journals. Students also complete an advanced excel subject, a must have skill in the accounting industry.

The Diploma of Accounting then provides further knowledge in specialised accounting fields such as Financial Accounting, Tax, Financial analysis and Management Accounting. These comprise of a mix of practical skills and theoretical knowledge. Where possible assignments are completed using the accounting software packages and Excel.

The selection of the Advanced Diploma of Accounting subjects is based on subjects that provide a foundation of the accounting knowledge required before attending university. These include subjects that have proven difficult at university level such as advanced financial accounting and law. These subjects allow students to develop their essay writing and report writing skills that are essential

for both domestic and international students. Grammar and sentence structure can be an issue for many international students.

Challenges in hiring graduates faced by accounting firms in regional Victoria

Watt has consulted with CPA Australia members throughout regional Victoria to gain an understanding of the skills and knowledge that they would like graduates to have upon completion of their studies. The tasks in both industry and public practice focus on being proficient in the accounting software that is widely used in the industry. Graduates should have knowledge of data entry, extracting information and reports, reconciliations, journal entries, proofing and editing, and preparing BAS statements. Public practice firms also noted that they would like graduates to gain an understanding of how their firms operate and the administrative work involved.

Despite advancements in technology, many accountants noted that they have clients that do not use accounting software. Regardless of their own technological training, graduates will usually be assigned to these clients first. This is viewed as an important aspect for their theoretical development and practical understanding of accounting standards. A deeper legislative understanding is also necessary to join professional member organisations such as CPA Australia.

In order to increase employment opportunities, accounting graduates need both technical and practical skills training and qualifications. This is often challenging for accounting educators. Many aspects within these skill sets are becoming obsolete and/or replaced as new technologies and software are being developed. Accountants will always need the technological knowledge required to extract data from software packages as well as the theoretical knowledge to interpret the data. Combining the accounting degree and the VET qualification provides the perfect combination of technological and professional analytical skills that future accountants will require.

Unlike larger firms in the cities, many of the smaller regional firms do not have a dedicated Human Resource department or a graduate intake training program. Some estimates of the costs to hire a graduate without practical experience include the equivalent to the twelve month salary of a first year graduate or between 40% and 60% of a qualified staff member's salary. This is a large cost for the smaller regional firms to bare.

SWOT Analysis

Strengths:

- » Regional Location
 - » Pastoral led support (welcoming community)
 - » Affordability
 - » Employability
 - » Security
 - » Lifestyle / Community inclusiveness
 - » Small / Clean environment
- » Existing Networks
 - » Municipal Support
 - » Support from CPA
 - » Regional education providers
- » La Trobe
 - » Shared campus
 - » Pathways opportunities

- » Good relationships
- » Knowledge of curriculum and delivery methods (transition to blended learning)
- » Transition support
- » WIL
 - » Access to industry and strong relationships
 - » Ability to assist with set up
 - » Knowledge of skills required and work tasks
- » Strong Links with teaching departments (internally)
- » On site IELTS testing
- » Innovative solutions due to rural position
- » Opportunities to excel (more visibility to student stories, award ceremonies)
- » Existing Multicultural Society
- » Language immersion (more chances to speak English rather than own language as in cities)

Weaknesses:

- » Regional Location
 - » Capacity of institute (scalability)
 - » Unknown community response regarding increased number of international students
 - » Regionality (Distance from big cities, that's where most students want to be)
 - » Community capacity (population size, accommodation, etc)

- » Lack of options (education-wise and pathway-wise)
- » Existing Networks
 - » No forum for sharing information across RTO's at a teacher level
 - » Competition perception
 - » Sessional teachers
 - » Difference in delivery methods
 - » Lack of integration with domestic students
- » WIL
 - » Lack of employment (jobs not matching qualifications?)
 - » Language & communication skills
 - » No structure or model in place

Opportunities:

- » Regional Location
 - » More personal service to students
 - » Lower cost of living
 - » Genuine "Australian Experience"
 - » Flexibility due to smaller scale
- » Existing Networks
 - » Regional collaboration to launch "Study Mildura" (with MRCC, MDC/Mildura Tourism, La Trobe & SuniTAFE)
 - » High School – VET – Higher education

- » Willingness of metro TAFEs to partner and collaborate with regional Victorian TAFEs
 - » Forum to share information with regional CPA's
 - » La Trobe
 - » Increase transitional activities
 - » Domestic student mentor program
 - » Alignment with delivery methods and assessment methods
 - » Dual diploma arrangement
 - » WIL
 - » Partnership with industry
 - » Creation of programs for use in industry
 - » Networking with students
 - » Temporary staffing solutions
 - » ATO/MRCC
 - » CRICOS registration allows for 300 students
 - » Develop courses on Skilled Occupational List
 - » We are a government TAFE
- » Location
 - » Capacity
 - » Existing networks
 - » RTO's competition
 - » Agents
 - » WIL
 - » Lack of buy in from industry
 - » Privacy Act in public practice firms
 - » Employment & payment regulations
 - » Visa restrictions
 - » Immigration Department
 - » Visa changes
 - » Removal from the skilled occupation list

Threats:

- » Regional
 - » Cultural / Understanding
 - » Community acceptance
 - » Global / Political influences

4. The International Experience

Education system in China

The education system in China is funded by the Chinese government and overseen by the Ministry of Education (MOE). It is compulsory for children to attend school for a minimum of nine years. After completing the nine years of school (six years primary and three years junior middle school) students can then choose to sit the Zhongkao, the Senior High School Entrance Examination. They must sit the exam in middle school if they would like to complete a three year academic high school education. To gain entry into a university students then need to complete the Gaokao The National Higher Education Entrance Examination. Usually only the top 40% of students obtain entry into Tier 1 Key universities.

Vocational education programs are offered at both the secondary and post-secondary levels. Vocational senior secondary schools provide subject and occupation specific education and training. Vocational senior secondary education is highly employment oriented and graduates normally enter the workforce. However, it does offer some access to further education, particularly in the technical/vocational specialties. Since the year 2000, the MOE has allowed graduates of vocational secondary schools to take the Gaokao and be admitted into higher education programs.

Many parents start preparing their children for the Gaokao exam while they are still completing the primary level and there is a lot of pressure on students to study hard and perform well. This makes international studies an attractive option as students can avoid the Gaokao exam or if they did not receive entry to a Tier 1 University they can still complete a degree at an international location.

CPA Australia Beijing Division – Feedback from Industry in China

The majority of students that find employment in one of the big four accounting firms in China have been selected through internship programs that are offered to university students. The students can apply for an internship by becoming a student member of CPA Australia. Internships are offered over both the summer and winter break and are eligible for students that have completed 2 years of study. The main areas that these students are employed in are auditing and advisory. The students undertake a small training program that includes becoming familiar with the organisations policies and procedures and their employer's expectations. KPMG usually take between 100 and 200 students at each internship. This is a great opportunity to gain experience and extend their resume.

There is a lot of competition between Chinese firms to secure the next generation of talent. Chinese students that are currently studying Accounting in Australia are eligible to apply for employment, however, they would be required to finance their own airfare, accommodation and living expenses. Chinese employers focus on professional (soft) skills, communication and collaboration skills, adaptability and innovative thinking. Successful applicants also display business acumen. – Daisy Tian HR Manager – KPMG Beijing



The fellow with Daisy Tian, Human Resource Manager at KPMG, Beijing

Donghu University Wuhan, Hubei Province

Donghu University was established in 2000 and was originally part of Wuhan University. It is a private higher education institution and is officially accredited/recognised by the Department of Education. The campus is quite large as they have approximately 30,000 students enrolled. Wuhan itself is known as one of the major education cities in China.

Watt met with Hu Liupo (Vice Dean of School of Management), Hu Die (Vice Dean of Office of International Exchange & Co-operation), Du Yiman (Accounting Teacher), Tian Juan Juan (Accounting Teacher), Zheng Zhiyou & Xie Tingting (Beijing Hudson).



Discussing the similarities between the accounting courses offered at SuniTAFE and Donghu University. This picture is of Hu Liupo (Vice Dean of School of Management), Hu Die (Vice Dean of Office of International Exchange & Co-operation), Du Yiman (Accounting Teacher), Tian Juan Juan (Accounting Teacher), Zheng Zhiyou & Xie Tingting (Beijing Hudson)

The discussions focussed around the similarities and differences between the accounting curriculum delivered at Donghu compared to the accounting qualification in the FNS package delivered at SuniTAFE. For example, the Diploma of Accounting and Auditing offered at Donghu is a three year course with the final year consisting of only one subject (tax). The rest of the final year is an industry based practical component. In contrast, the qualifications in accounting that are delivered at Sunraysia Institute of TAFE are FNS40615 Certificate IV in Accounting, FNS50215 Diploma of Accounting & FNS60215 Advanced Diploma of Accounting. Each course takes 6 months to complete if studying fulltime but currently there is no practical placement.

General accounting subjects such as management accounting, finance and economics were discussed and the session included a demonstration of computerised accounting using Chinese software. Although the concepts and principles were similar, some differences were found between law, auditing, tax and financial accounting subjects with regard to accounting standards. The Chinese subject list also includes two English subjects – College English & Accounting English.

Content delivery in the university consists predominantly of lectures and the study of example cases. They have large class sizes of close to 100 pupils per class making the student experience somewhat impersonal. There are no online resources for students. Resources are textbook based and assessments are completed in class. During discussions, the Chinese educators were quite surprised at the technical nature of the subjects and resources applied in the Australian Certificate IV in Accounting and Diploma of Accounting.

Donghu University have an official co-operation with industry. An official co-operation involves organisations from public practice, including accounting firms and banks, signing agreements to take students for practical placement experience. The practical component is a mandatory part of the accounting course and students are required to complete this before graduating. The practical component of the course is usually between six to nine months.

The international student experience

The fellow met with two teachers from Donghu University Du Yiman and Tian Juan Juan. Both completed accounting qualifications in Australia with Tian Juan Juan going onto complete her Masters. Meeting with these teachers provided the Fellow with a unique and personal insight into the challenges and difficulties faced by international students arriving in Australia. As students, both found the transition between different learning environments quite challenging. In China they had experienced longer class time with more teacher interaction and received detailed information about the subject material from their teachers. When they arrived in Australia classes were shorter in duration and much of the responsibility was placed on students to extract and examine online resources. The students found this process challenging, particularly with the material involved in Auditing subjects.



The fellow with Du Yiman, Tian Juanjuan (Accounting teachers) Hu Liupo (Vice Dean of school of management); Hu Die (Vice Dean of Office of International Exchange & Cooperation)

Hubei Business College

Hubei Business College, located in Wuhan was first established in 1995. They have over 11,000 students completing 33 different major degrees and offer 19 Diplomas. In 2004 Hubei Business College established the Economic Institute. This comprises of a variety of different commerce courses including accounting, international trade, finance, E-commerce and investment. Hubei Business College has modern facilities with an extensive library and many study hubs located throughout the campus. There is also a coffee shop on campus that is completely student operated. In December 2015 Hubei Business College established the School of Economics, Innovation and Entrepreneurship Mobilisation Project. The aim of the project is to improve the preparation of students for entry into the workforce and to provide further training for teachers within the areas of innovation and entrepreneurship.

The courses provides a simulated work environment including computer laboratories to access E-commerce software, as well as a theoretical and professional skills component. They also have many co-operatives in place with industry including banks, industrial firms, investment and securities companies and accounting firms. All graduates have an opportunity to complete an internship in their chosen industry. The graduate employment rate is approximately 95% and they have 227 students studying first year accounting.



Hubei Business College – Accounting and management teachers,

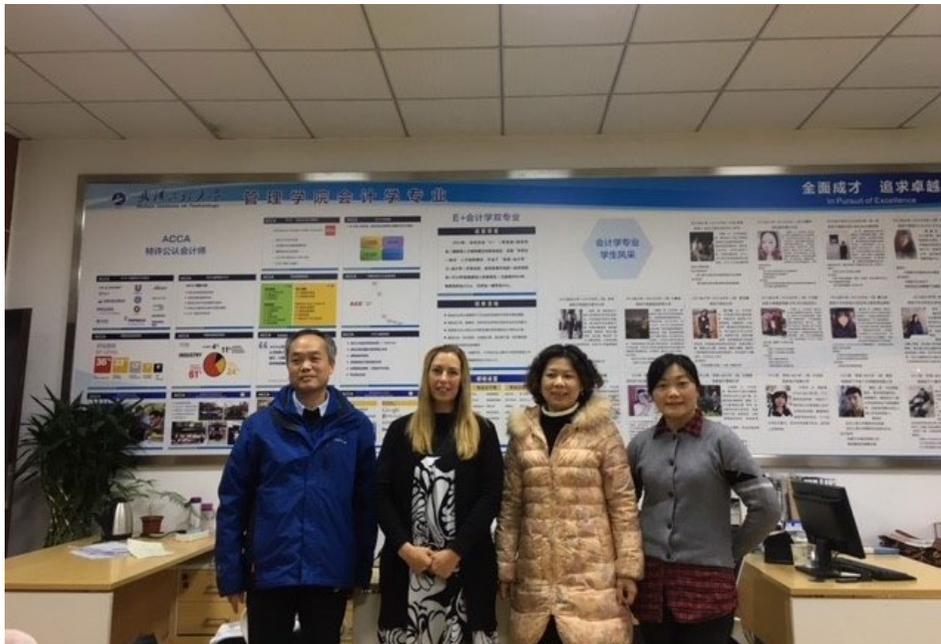


Hubei Business College Library

Wuhan Institute of Technology (WIT)

Wuhan Institute of Technology was founded in 1972 and originally called Hubei Institute of Petrochemical and Chemical Technology. The name changed to Wuhan Institute of Technology in 2006. WIT delivers an E-Accounting course which combines English and Accounting into the one course. The course is delivered in English via curriculum developed in the UK. The textbooks that are used are reviewed and approved by the Association of Certified Chartered Accountants (ACCA). WIT is extremely proud of their UK based accounting curriculum. Content Delivery comprises of predominantly lectures and presentations but they do implement homework. ACCA is internationally recognised and 25% of their students go on to

study overseas in the UK or the USA. The Graduate Diploma course is a four year program including an English component. The institute also have a work based, practical component built into the qualification and they have strong partnerships with Industry. At this stage there is no online component of their course, however students do learn to use computerised accounting packages such as Yongyou and Kingdee. The Yongyou software is similar to accounting software packages used in Australia. WIT has 800 Accounting students and 15 teachers. Generally, the teachers will specialise in two subjects and deliver those particular units.



Wuhan Institute of Technology – Discussing the accounting curriculum with Ms Ding and other teachers.



ACCA This photo details the involvement that WIT has with ACCA and the collaboration with industry partners.

Chengdu Polytechnic

Chengdu Polytechnic was established in 2003 and has over ten-thousand students and offers over forty different specialties. Chengdu Polytechnic is a truly innovative educational institution. The school focusses on employment as the ultimate goal of education. In recent years 100% of graduates have been recommended for employment and 98% have successfully gained employment. A further 70% combine employment with the completion of their studies. The students are encouraged to employ innovative thinking and to establish their own business. The students can apply to establish a business on campus from any discipline

of study. The application is checked for viability before they are given permission to trade for one year.

All educators and part-time lecturers employed by the college have extensive professional experience. Multiple organisations have established offices on the campus and students undertake project based learning as employees of these business'. These organisations include Google and Lenovo and their respective industry partners. Students from a variety of disciplines such as IT, engineering, accounting and marketing can collaborate on authentic projects for these companies. The students can use on-campus office space to establish their own business'. The college also host evening meetings with potential investors.



Entrance to Chengdu Polytechnic,



Some of the industries that partner with Chengdu Polytechnic.



The business hub where students come together to collaborate on projects for industry.

Dali Technician College

SuniTAFE has had an established relationship with Dali Technician College for many years. During this time there have been numerous joint programs, teacher exchanges and SuniTAFE has received the benefit of numbers of international students from Dali to complete their education in Mildura. Madame Gao spoke very highly of SuniTAFE and the teachers that have come and taught there. Many students that completed studies in Mildura have returned to Dali and found employment in their chosen occupation. The courses offered at Dali Technician College include automotive, engineering, electrical, hospitality and arts. The trade facilities allow students to perform many of the practical tasks required in these trades and appeared to be relatively up to date. However, the theoretical component of the courses was delivered through an out-dated blackboard and chalk method. The hospitality department offers a course in Western Cuisine and the current teachers were trained to deliver this course by Brad Fyfe the International Department Manager at SuniTAFE.



The front of Dali Technician College.

Dali University

Dali located in Yunnan province is the sister city of Mildura. Dali University was established in October 2001 as a result of the amalgamation of four colleges: Dali Medical College, Dali Teachers College, Dali Radio and Television College and Dali College of Industry. There are 17,000 students on campus including around 1500 international students, the majority from India and Thailand. Dali University operates with three semesters consisting of two long semesters and one short semester. The Diploma of Accounting course is split into five categories that include general education, general business and economics, financial management, specialisation and practical training. The practical training includes field trips, work experience and accounting software training. Content delivery consists of lectures and discussions. They have first tier connections with industry. Dali had to compete to gain University status and is in an ideal situation to grow as the population is growing due to its beautiful grounds and pleasant life style, attracting many students from surrounding districts.



The fellow with President Madame Gao.



The beautiful grounds of Dali University

The fellow with the Dean of Economics and Management, Professor Wangke Liao, Punmin, Manager of the International Exchange Co-operation Division as well as Gao, executive assistant

5. Recommendations and Findings

What makes a best practice program?

1. Selection of international student recruitment method
2. Affordable and appropriate accommodation
3. Employment on arrival to boost income and quality of life while they complete their studies (not necessarily in the chosen career to begin with)
4. Integration into the community
5. Relationship/connection with educator and institute before arrival
6. Transitioning of delivery methods from original country to destination country
7. Relationship/connection with higher educational institution when transitioning to Higher Ed including building relationships with students.
8. Opportunities for work experience and employment

5.1 Selection of international student recruitment methods:

Current methods of international student recruitment

There are many different options available for international student recruitment and there's no one size fits all recommendation. Choosing a method will depend on individual organisations and will require reviewing the success of current arrangements in place, the capacity and resources of the institute and a cost benefit analysis.

Agents:

Education agents are one method currently used by education institutions to secure international students. Many agents have established partnerships with colleges around the world and assist students to enrol and study in Australia. Agents are paid a commission by the institution based on a percentage of the student's tuition fees.

If using an Education Agent, the ability to access performance reports through the Provider Registration and International Management System (PRISMS) will provide valuable information to RTO's on the performance of the agent. A poor performing agent can be costly when institutions have been promised large numbers of students and have based resource acquisitions on these large numbers. A variety of circumstances can prevent these numbers being met including unsuccessful visa applications, changes in enrolments after courses have commenced, and languages barriers leading to a lack of understanding about what courses entail.

If using an agent, it is important for the agent to have a good understanding of the courses offered by the organisation and the prerequisite requirements. The agent will need to clearly explain to the prospective students what is expected of them in the course and what they can expect to learn.

Franchising/Licensing:

A franchising arrangement is where authorisation is given to an off-shore provider to deliver part or all of an accredited award program or syllabi for a fee. In this scenario the international education provider bears the responsibility for securing

any government or regulatory compliance but the quality control and administrative function remains with the Australian institution.

In 2015 there were 74 offshore schools formerly licenced to deliver the Australian school curriculum (Year 11 & 12). Each state has its own licencing and accreditation process for the foreign institute as well as auditing and quality assurance processes. For an RTO to set up a franchising and licensing arrangement the foreign school would be required to complete the same registration process with TEQSA (Australian Tertiary Qualification Standards Agency). In 2014 there were thirty-nine higher education providers registered with TEQSA delivering higher education qualifications off shore.

Twinning:

There are two forms of twinning arrangements currently in use in Australia. The first involves the Australian institution recognising student's prior knowledge and awarding credits towards a particular course with an articulation/pathway to complete the remainder of the course in Australia. The second involves delivery of the Australian course material on the international campus.

The benefits of the twinning method include providing a consistent stream of international students who have also completed partial studies of the Australian course in their own country. This means that the students have made a firm commitment to complete the qualification at the Australian institute and have a good understanding of what is involved in the course. This also allows the institute to ensure that they have the required resources in place and can adequately plan and set accurate budgets. In addition, the foreign institution gains recognition from the Chinese education ministry, and receives additional funding to provide training for teachers. Further to this, offering an international pathway can lift the status of the foreign institution.

Twinning can be organised through a direct relationship with a foreign institution

by signing a Memorandum of Understanding (MOU) or through an agent that has a connection with the foreign institute. For international students to receive recognition for their studies, the foreign institute would have to have the required Australian qualification (Certificate IV in Training and Assessment) to be able to deliver the Australian courses. They also may require additional training in Australian delivery methods and course content.

Recognition of Prior Learning (RPL) could be used in conjunction with twinning. RPL would involve mapping the assessments used in the foreign institute to the equivalent Australian qualification. In accordance with the Australian Qualification Framework (AQF) and RPL rules and regulations, the RPL submission would also need to be completed in English. If there are gaps between the requirements in the units of competency and the foreign assessments, a gap task in English could be set up to meet the requirements. This could be completed prior to arrival in Australia or prior to the commencement of study as a short skills course. This option may be suitable when the foreign institute does not have staff with a Certificate IV in Training and Assessment or cannot hire someone with the required qualification.

Branch campus:

This may take the form of either a joint venture relationship between a foreign institution and an Australian institution or a wholly foreign owned and operated campus.

There are a number of universities that operate a branch campus overseas including James Cook, Monash, RMIT and Swinburne. However, the Chinese government have a number of restrictions regarding their citizen's ability to attend these institutes. The restrictions only grant attendance to foreign born students or students born to at least one foreign parent. Setting up a branch campus is not an easy task and can also be quite costly. "Overseas expansion is a high-risk growth strategy and unsuccessful ventures can result in huge financial losses and

reputational consequences. For example, the withdrawal of the University of New South Wales from Singapore after just two months in 2007 resulted in a loss of US\$38 million to the university.⁶

Online studies

This involves students enrolling directly with the host country and completing online studies.

St Stephens College in Western Australia is a large provider of both VCE and VET in schools awarding over seven-hundred VET certificates a year. They have sought to expand their online delivery by investing in digital technology in order to offer remote courses globally. This requires the capacity to produce high quality online resources and additional support services for students requiring assistance. It is also important that the online resources can be accessed from host countries as some restrict internet access. Additionally, establishing a pathway to complete further studies in Australia would be recommended in order to maximise the benefits of the international relationship.

5.2 Accommodation:

Providing affordable and adequate accommodation for international students is of great importance and regional Victoria is in a better position to organise affordable accommodation than educational institutions in overpopulated cities. “The high price and shortage of availability of rental accommodation near many of our education providers present major challenges to students” (Burke, 2015). Burke’s discussion paper also finds that “our large cities are as expensive as the most-costly destinations for students in the world”.⁷

6 S. Wilkins & J. Huisman, The international branch campus as transnational strategy in higher education, Higher Education, 2012, p. 627-645.

7 C. Ziguas, International Student Accommodation Symposium, Outcomes Report, 2015

Student accommodation should be affordable, clean, secure, close to the educational institution and allow for social interaction. Purpose Built Student Accommodation (PBSA) is one way to achieve this. PBSA is currently under construction in Sunraysia in close proximity to SuniTAFE. SuniTAFE has also made connections with a local real estate agency that identified a shortage of student accommodation in the area. They have since committed to securing 100 international students in Sunraysia as a result. Although this opportunity arose by chance, Watts believes that other institutions could facilitate discussions with their agents to broker similar arrangements.

Other options that warrant further investigation include RTO’s and universities purchasing local accommodation to be made available for rent, partnering with accountants and financial planners and the availability of further funding initiatives from State and Federal governments. The announcement of the May 2017 budget also offers attractive tax rebates for investors in affordable housing through Managed Investment Trusts (MITs). Investors who buy into MITs will see a 60% increase in the capital gains tax discount they receive (up from 50%).

5.3 Employment on arrival:

The opportunity for international students to gain employment while they are studying is a vital ingredient in a successful international program. It provides additional income to the student to increase their quality of life and assists in paying their course fees. It also provides many social benefits to the student including the ability to integrate into the community, meet people outside of the study environment and also practice their spoken English. Watt believes that positions of employment offered to students do not necessarily have to be in the student’s chosen profession. The communication, customer service and collaborative skills students gain from these opportunities will be invaluable and improve their employability.

Approximately 90% of SuniTAFE's international students gain employment while they are studying. Employment opportunities exist within the hospitality, horticultural & agricultural industry as well as within aged-care facilities. In the past, SuniTAFE has assisted students to find suitable employment and are beginning to formalise arrangements through the development of the Skills and Job Centre and their vast network of industry connections.

5.4 Integration into the community

Although the idea of social inclusion is not a new concept, it is vital for a best practice program and indeed warrants mentioning. "Social integration is a fundamental and complex issue that goes right to the heart of student success."⁸ A variety of options exist to facilitate opportunities for international students to integrate into the local community. The Examples of Good Practice in Assisting International Students to Integrate with Australian Students and the Wider Community report for the Department of Education, Employment and Workplace Relations list many social inclusion programs such as student leadership mentoring programs, cultural awareness programs, sports programs & community connections programs.

In 2007, NSW Riverina Institute of TAFE, a small campus in regional NSW established an International Student's Day. The day's fun activities included games, BBQ lunch, social interaction and knowledge sharing between both domestic and international students. This provided an opportunity for the domestic students, staff and community members to gain a greater understanding of the different cultural backgrounds of the students and many strong friendships were formed.

SuniTAFE currently holds an orientation day for international students where community members are invited to meet the new cohort of international students. As part of the orientation day SuniTAFE also includes guest speakers from local banks to educate students about the Australian banking system; the Mildura Police

force attends and provides students with safety information; representatives from Mildura Wave Pool discusses safe swimming and they also receive a lesson on occupational health and safety. Students also have the opportunity to attend a number of other community events and are encouraged to share their experiences and culture.

The international department also organises excursions to the many tourist attractions within Sunraysia. This includes visits to wineries, salt lakes, the Perry sand hills and many other attractions along the Murray River. This not only provides opportunities for the students to interact socially but also increases their appreciation of the Sunraysia region. Students share their photos with family and friends and often visit these destinations when families travel to Australia, further stimulating local economies.

5.5 Relationship/connection with educator and institute before arrival

Through Watt's experience in teaching international students, she has noticed that it can take up to three months for a student to feel comfortable enough to ask for assistance or to share information with the class. This can have adverse effects on their participation in class activities and thus hinder their development of new knowledge. Watt's notes language barriers as another reason for international student's inability to seek help. This could be remedied by using social media platforms or holding Skype sessions with the student in their home country prior to their arrival in Australia. This could be facilitated through the college that the student is currently attending or the Agent. Connecting two classes across two countries would be an amazing experience for all students involved. Regular communication between students and teachers would aid in the development of relationships and build student confidence. Cultural awareness training for teachers would also be extremely beneficial.

⁸ G. Withers, Examples of good practice in assisting international students to integrate with Australian students and the wider community, Universities Australia, n.d.

5.6 Transitioning of delivery methods from original country to destination country

The VET sector can play a vital role in transitioning students from the content delivery methods used in their country of origin to the delivery methods used in Australia. Teachers in the VET sector have a lot of flexibility over the design and implementation of their courses and could play an influential role in student transitioning. An in depth knowledge of the delivery methods, resources, current curriculum and expectations in the student's home country will be essential in aiding the international student's transition.

Many universities have shifted their delivery methods from the traditional lecture and tutorial method to the blended learning method. The aim of blended learning is to promote learner independence and further enhance analytical skills. It consists of engaging with a mixture of online resources and workshops. Generally, the workshops consist of group based practical problem solving tasks. Depending on the complexity of the subject, some mini lectures may also be included and there may be an optional session with a Subject Support Tutor (SST). The students are expected to complete assigned reading and attempt workshop questions before attending classes.

During semester two of 2017, Watt implemented a full blended learning approach with a small group of international and domestic students. Due to some unforeseen content delivery issues between cultures, Watt's initial experience with the approach resulted in the need for re-evaluation. Watt has since implemented a transition to blended learning approach. The students participate in an induction day two-weeks prior to commencing the course where the expectations are clearly explained. Rather than assigning reading to be completed ahead of class, students now receive pre-reading material at the beginning of class time.

Classes now consists of a three-hour workshop and include individual small research tasks, oral presentations, quizzes, on-line activities, group case studies

and problem solving. A series of mini-lectures has also been designed to gradually phase out once group projects are underway. The groups should be teacher selected and promote domestic and international diversity.

Transitioning to blended learning also has benefits for domestic students that have not studied for a long period of time and those that have experienced less engaging teaching methods.

5.7 Relationship/connection with higher educational institution when transitioning to Higher Ed.

The desired outcome of a pathway program in to a university is that students have the required knowledge to enter the degree course during the second year. It should be a smooth educational transition and the knowledge that students gain from the VET course should be equivalent to a first year of university. In order to facilitate this, teachers within the VET sector should gain an understanding of the subject contents and student learning outcomes required at university level. Feedback from universities provided to VET teachers would identify the knowledge and skills gaps that are in most need of addressing. Based on these findings, further consultation between VET course planners and universities when designing a VET elective curriculum would greatly benefit students and teachers alike.

There are many transitional activities and international student support programs already in place at universities. These include transition days, student partnering programs and a meet and greet with the international support person/team. These activities are essential for a successful pathway program. For international students it is particularly important that they establish a relationship with the international support person/team prior to commencing university study. This should commence when they first begin their studies at the RTO and there should

be regular contact with them while they complete their VET course.

Watt has a deep understanding of the importance of keeping up regular communication to support international students first hand. After witnessing two students withdraw from courses after failing subjects, her passion for an inclusive and comfortable education experience for international students was confirmed. Particularly when those students had paid up-front fees and neither student was confident enough to seek further assistance.

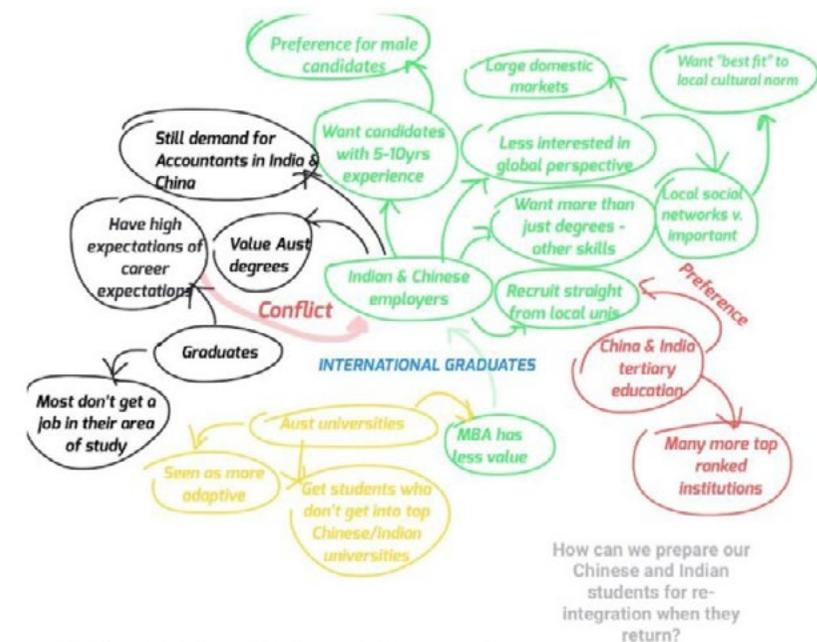
Student partnering/mentoring is also an important aspect to transitioning students to universities. This provides the VET (both international and domestic students) the opportunity to form friendships before commencing university. Many assignments at universities are collaborative focussed and include group activities. Watt notes that students often form groups based on existing friendships. Teacher selection of groups would also be an advantage to ensure a mix of international, domestic and mature age students. A small cultural understanding session for domestic students would also be advantageous. Inclusive approaches that promote cultural understanding and celebrate varied perspectives such as this will benefit all students.

5.8 Work experience and employment opportunities

In both the VET sector and higher education, many courses already contain a practical experience component such as nursing, hospitality, education and community services just to name a few. This provides valuable experience for the student and also provides future employment opportunities. Some form of work experience is a vital ingredient of any successful international education program regardless of whether or not the student wants to remain in the host country.

“For many international students, studying abroad is considered a pathway to permanent residency in a country offering a higher standard of living, a trend that

has been encouraged by host countries seeking to fill labour market shortages and manage changing demographic patterns. For those international graduates planning to return home, foreign work experience is now considered critical as the devaluation of credentials undermines the value of foreign degrees.”⁹



What international graduates face back home: Chinese & Indian employer's understandings of graduate accountant employability - Dr Jillian Blackmore, Deakin Uni

CPA Emerging Academics Forum 2018

Sketchnote by @AmandasAudit

China is well ahead of the field in providing students with the opportunity to engage in practical experience. All the Chinese universities visited by Watt had a work based component built into the course or internships were offered. The level of experience gained by Chinese students could explain why industries in China recruit direct from Chinese universities as depicted by the diagram above.

9 C. Gribble, Employment, Work Placements & Work Integrated Learning of International Students in Australia, Research Digest 2, 2014.

To replicate the Chinese model (theory first, followed by practical), the accounting qualification in Australia would consist of two years of university study, followed by one year of VET including the opportunity to work in industry. This model would provide the students with the combination of theoretical knowledge, practical problem-solving skills, analytical skills as well as the technical skills demanded by the profession. The Fellow believes this would be welcomed by accountants in regional areas, where the first set of tasks given to graduates usually involves the foundational technical skills developed during the Certificate IV in Accounting.

If these changes were to occur, it would require a major overhaul of accounting education systems in Australia. The selection of pre-requisite subjects may need to be re-assessed in order to align with an industry informed, contemporary curriculum. However, this may be impractical and time consuming as it would require further training for all stakeholders involved.

Another alternative is to have one-year VET followed by two years of university. The concern with this model is that students will forget their technical skills while completing their university studies.

For this system to work, students would need facilities to regularly practice the technical skills they develop during VET. The accounting industry could also assist by hiring students that have completed the VET accounting qualification and support them in finishing their university degrees. Universities could also make minor amendments to assessment tasks to include the use of existing and emerging accounting software. For example – any tasks that require journal entries can be completed on one of the accounting software packages, consolidation worksheets for CRE2 and can be entered into accounting software, any tasks that require reconstruction of transactions and adjustments to trial balances, reconciliations & financial analysis could be computerised using a software package and/or Excel. Teachers in VET may be able to provide some assistance to universities in this regard.

One way universities are providing a practical component is through Work Integrated Learning (WIL). Work integrated learning involves combining academic learning with practical experience in the workplace or by providing a simulated work environment. Historically, there has been a lack of participation from international students in WIL programs. Some reasons for this include visa restrictions, language barriers, course structure, cultural differences and academic requirements for participation. WIL is already evident within the VET system in a lot of qualifications such as hairdressing, beauty, automotive, hospitality, community services, nursing, aged care and horticulture and financial services and business courses often employ a simulated work environment.

ACC3AWP is a third-year accounting WIL subject that is offered as an elective at La Trobe University, Mildura campus. This subject combines professional skills with problem solving and critical thinking skills. The work component includes day to day work activities, collaborative project based work and students are required to deliver presentations to industry partners. Through the use of this model, La Trobe University Mildura has had a number of successful placements in the accounting industry and are currently expanding their industry network throughout regional Victoria campus locations.

There are certain challenges the VET sector faces in implementing WIL in the workplace for the accounting qualification delivered in regional Victoria. Courses are usually shorter, being either six or twelve months. This leaves little time for both domestic and international students to develop their professional practice before they are sent into the workplace. International students also need time to hone their English language skills.

Public practice firms also have expressed concerns regarding the privacy act, professional indemnity insurance and confidentiality. With domestic students, concern is raised around confidentiality as in a small regional town the client may be known to the student. However, the risk of a breach of confidentiality could

be reduced by careful selection of the client work assigned to students or by duplicating the database and changing client names.

Other challenges faced by implementing WIL programs for accounting students include; organisations often having only one accountant position, time and resource management when training and monitoring student progress, the tasks performed by accountants are many and varied so there may be inconsistencies between completion of work tasks which can cause non-compliance with the Rules of Evidence for assessment. This can also have an adverse effect on the reliability of Competency Assessment Mapping (CAM).

Possible solutions to the challenges faced by VET include developing a specific unit of competency, similar to specific subject design in university for WIL. The performance criteria would need to be written in general terms rather than specific tasks relating to individual subjects. An example of a PC requirement from BSBFIA401 Element 2 Prepare general journals - 2.2 Adjust expense accounts and revenue accounts for prepayments and accruals. Most small businesses use the cash system and don't have prepayments and accruals. These are the types of businesses that rely on public practice to prepare their financial reports and end of year tax returns, a PC requirement could be included in courses to prepare students for journal entry and other general tasks involving computerised accounting packages.

To overcome the shortage of time and reduce costs to accounting firms in regional Victoria, an agreement could be reached that would see VET teachers supervising students on the firm's premises. This can also assist the teacher in regards to maintaining their knowledge of contemporary industry practices. This model has reportedly worked with some colleges in China.

Another alternative is for third year university students to undertake a technical skills workshop based on subjects in the FNS40615 Certificate IV in Accounting. This could be run as a refresher course for the students that have completed VET

studies. The subjects that would provide the students with the technical skills requested by industry include;

- » FNSACC301 Process financial transactions and extract interim reports,
 - » BSBFIA401 Prepare financial reports,
 - » FNSACC406 Set up and operate a computerised accounting system,
 - » FNSBKG404 Carry out business activity and instalment statements
- And from the FNS50215 Diploma of Accounting
- » FNSACC502 Prepare tax documentation for individuals.

Watt manages the development of the Business Incubator Centre, another practical support option for students that is currently under way at Sunraysia Institute of TAFE. The BIC is a dual purpose program that seeks to provide preliminary business support to SuniTAFE students wanting to establish their own business or who have a business idea that they would like to explore further. The second purpose is to provide practical experience to students across multiple disciplines. Students that develop a successful business through BIC will still be required to take their BAS statements and tax returns to an accountant for lodgement. Students would then be directly involved in gaining professional knowledge of accounting practices. Watt notes the additional benefit for teachers in gaining currency in contemporary business practices.

6. Application of knowledge gained in China

- » Changed delivery method so gradual transition to blended learning. Mini in class lectures which focus on core & complex topics with lectures to be phased out.
- » Include simple, individual, computer research task in class environment – e.g. definitions and or statutory bodies, students to share research in front of class
- » Group problem solving tasks – the Fellow chooses group to ensure a mix of international and domestic students and changes groups for each task. Groups to share information and answers with the rest of class.
- » Including Auditing elective in the Advanced Diploma of Accounting
- » Use IRAC method for law subjects
- » Provide additional time to assist with sentence structure and grammar in essays and reports
- » A variety of accountants coming to class to play roles in case studies. This allows the students to develop questions and be provided with the answers by professionals. This could then form the basis of an assignment.
- » Assistance with resume writing. A joint program in conjunction with La Trobe University.
- » Speed networking event with CPA Australia Accountants. This includes both SuniTAFE and La Trobe university students.
- » Implemented ATO –Tax-Help program as part of tax course. Students complete the ATO training and are credited to prepare tax returns for low income individuals through MRCC & SMEC – other Accountants coming into pretend to be clients so students can practice. This also includes La Trobe University students.
- » Currently developing a Business Incubator Centre more details in the appendix.

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Awarding Body – International Specialised Skills Institute (ISS Institute)

The ISS Institute exists to foster an aspirational, skilled and smart Australia by cultivating the mastery and knowledge of talented Australians through international research Fellowships.

The International Specialised Skills Institute (ISS Institute) is proud of its heritage. The organisation was founded over 25 years ago by Sir James Gobbo AC CVO QC, former Governor of Victoria, to encourage investment in the development of Australia's specialised skills. Its international Fellowship program supports many Australians and international leaders across a broad cross-section of industries to undertake applied research that will benefit economic development through vocational training, industry innovation and advancement. To date, over 350 Australian and international Fellows have undertaken Fellowships facilitated through ISS Institute. The program encourages mutual and shared learning, leadership and communities of practice.

At the heart of the ISS Institute are our individual Fellows. Under the International Applied Research Fellowship Program, the Fellows travel overseas and upon their return, they are required to pass on what they have learnt by:

- » Preparing a detailed report for distribution to government departments, industry and educational institutions
- » Recommending improvements to accredited educational courses
- » Delivering training activities including workshops, conferences and forums.

The organisation plays a pivotal role in creating value and opportunity, encouraging new thinking and early adoption of ideas and practice. By working with others, ISS Institute invests in individuals who wish to create an aspirational, skilled and smart Australia through innovation, mastery and knowledge cultivation.

For further information on ISS Institute Fellows, refer to www.issinstitute.org.au

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Supporters

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9. Appendices

Appendix 1: Joint Delegation to China

In March 2018, a joint delegation from SuniTAFE & La Trobe University embarked on a tour of Colleges and Universities in China. The participants from SuniTAFE included Geoff Dea, CEO, David Harris, COO, Jane Zhang, Marketing Manager, Brad Fyfe, Manager - International Department. The staff from La Trobe included Amalia Di Lorio, Associate Pro Vice-Chancellor (Academic Partnerships) and Professor Richard Speed, Pro-Vice Chancellor (Regional). In taking a community based approach Mark Eckel the Mayor of Mildura also joined the delegation.

Throughout the 3 week tour the delegation signed MOU's with Donghu University, Wuhan Institute of Technology, Chengdu Polytechnic, Dali University, Dali Health Nursing College, Chongqing Huaxiu Vocational Middle School, Chongqing Beibei vocational middle school and Wulanchabu Medical College. The MOU's cover a wide variety of disciplines including Accounting, IT, Leadership and Management, Hospitality, Aged Care, Nursing and Horticulture. In collaboration with La Trobe University, they all have pathways to higher education.

A number of the MOU's consist of a joint program with students completing part of the VET studies in China before commencing at SuniTAFE. The international team at SuniTAFE is in the middle of finalising the joint programs with the expectation that students will commence these programs in 2019 and this will lead to an increase in the number of international students at SuniTAFE.

Appendix 2: Business Incubator Centre

What is BIC?

The SuniTAFE Business Incubator Centre (BIC) is a dual-purpose program; providing preliminary business support to SuniTAFE students who are embarking on a business venture (Student Business Client -SBC); and providing practical industry experience to students across multiple disciplines (Student Volunteer - SV).

SuniTAFE is about to embark on a trial run of BIC with a student that has recently commenced a business after finishing a qualification at SuniTAFE. A suitable location for BIC has been sourced and there are students that are designing the facilities in order to commence operations.

1. The services that are offered to the Student Business Client by the accounting Student Volunteer(s) include and are limited to:
 - » ABN registrations
 - » setting up a computerised accounting system (chart of accounts)
 - » data entry of creditor invoices
 - » preparing sales invoices
 - » bank reconciliations
 - » accounts receivables & accounts payable monitoring
 - » depreciation schedules

- » end of period journal entries
- » budgets & forecasts
- » business plans
- » product and service costing
- » developing internal control policies and procedures
- » financial statement analysis
- » capital investment analysis and variance analysis

2. The services offered by the leadership and management Student Volunteer(s) include:

- » vision and mission statements
- » strategic planning
- » marketing
- » preparing presentations
- » project work
- » designing professional documents
- » identifying continuous improvement opportunities
- » time management strategies

3. The services offered by the information and technology Student Volunteer(s) include:

- » website design
- » social media
- » home office set up
- » internet security
- » backups
- » hardware and software advice

4. The services offered by the creative arts Student Volunteer(s) include:

- » designing business logos
- » designing business cards
- » designing stationery
- » artwork



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