Understanding Accounting for
TAFE Hospitality and Tourism Students

Submitted in partial fulfilment of the requirements of the degree of Master of
Education (with coursework component)

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Produced on archival quality paper
Declaration

This is to certify that:

(i) the thesis comprises only my original work towards the Masters except where indicated.
(ii) due acknowledgement has been made in the text to all material used.
(iii) the thesis is (20 000 words) in length, inclusive of footnotes, but exclusive of tables, maps, bibliographies and appendices.

Signed: ____________________________________

Date: May 2010
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Abstract

Experience as a TAFE accounting teacher indicated to me that understanding accounting is difficult to grasp for customer service learners, specifically hospitality and tourism students. These learners place an emphasis on social-emotional awareness, self-presentation and getting along with others, in their decision-making. Despite that, understanding TAFE accounting may be enhanced by previous studies in the VCE (Yr 12 schooling), such as Accounting. Qualitative fieldwork at William Angliss TAFE in Victoria, explored students’ and teachers’ experiences, theorised within adult education literature, to establish recommendations to improve this and similar ‘work-ready’ courses.
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Chapter 1 - Introduction

This Chapter presents the background and context of the study, outlines the purpose, and presents the research question to be addressed and how this is to be answered. An overview of the scope, the site of the fieldwork and the presentation of the thesis is also provided.

1.0 Background and Context

Clift, a prolific accounting author, comments (1982:1):

The accounting profession is a major part of the total information system of an enterprise and the accountant’s task is primarily concerned with the communication of information, which will provide the basis for the exercise of some form of control.

Clearly having an understanding of accounting processes is critical for decision-making. Enterprise also warrants some form of control at all levels and not just from accounting professionals. The implication for my study is the assumption that even those students, who do not become accountants, will need to understand the accounting processes concerned with the communication of information, for decision making purposes.

Given this assumption, its relevance for the hospitality and tourism industry is that, for customer service people, having innate ‘strength of feelings’ and intangible people skills alone, does not provide a solid basis for making decisions. Such people will need to have an understanding of accounting, as there will be decisions of a quantitative nature which impact on an enterprise’s performance.

Thus, Industry responding to enterprise requirements has, in conjunction with Technical and Further Education (TAFE), through Vocational Education and Training (VET) paradigms, delivered learning by the use of on-the-job competencies and the structured classroom. Enterprise is directing the goal of training, driving the employee to master knowledge, skills and behaviour quickly, and apply them to the daily workplace.
As such, the adult learner becomes ‘work-ready’, or some might use the term ‘job-ready’. Therefore, the implication for a hospitality and tourism student is that, they will also need to acquire sophisticated knowledge, such as accounting, to meet this enterprise directedness.

As a TAFE accounting teacher, I have found students provide feedback that accounting is hard to grasp and that there is a general fear of numbers. What has intrigued me about these hospitality and tourism students and, initiating this enquiry is: how do these students acquire accounting competency to have ‘work-readiness’?

1.1 Purpose and Objective

The title of my research, ‘Understanding accounting for TAFE hospitality and tourism students,’ stems from the enquiry into worthwhile learning experiences. Foley (2004:22-23) proposed this:

> In vocational/professional education, while there is greater attention paid to general lessons learnt from practice, the assumption is still that students will be able to acquire and use facts and ideas derived largely from the codified knowledge of the disciplines (‘theory’) to solve practical problems when they face them…Where better to do this than the lecture hall and classroom, where those educators who have distilled the universal can pass it on to students uninterrupted by the distractions of the world? Many educators, even in vocational areas, have felt it was enough to let students practice and then apply this objects-in-the-mind at the end of their courses.

Assuming that the primary concern of epistemology is propositional knowledge (not discounting personal or procedural knowledge) then this knowledge of facts, such as accounting - that such and such is the case - is better acquired in the classroom.

The purpose of this thesis then becomes an exploration of how these customer service people in a hospitality and tourism course learn TAFE accounting in a classroom. This objective looks at how TAFE embraces learning experiences from pedagogy, and comparatively analyses this with the learning experiences of andragogy, exploring their contributions for a ‘work-readiness’ course. These terms are explained shortly. My immediate objective, using qualitative research, is to determine which of the students’
previous classroom learning experiences are worthwhile for ‘work-readiness’ in accounting.

My research question which follows is underpinned by this curiosity and concentrates on the learning experiences of these customer service students (i.e. a mix of hospitality and tourism students) enrolled in this ‘work-readiness’ course, who do not become accountants, but need to understand accounting.

1.2 Research Question

The research title, ‘Understanding accounting for TAFE hospitality and tourism students’ invites an ambiguity of interpretation. It has two connotations. One interpretation could be that the research addresses educational philosophies on how students learn. Another interpretation could be: what is the best way to teach accounting doctrines and principles?

Since researchers do not want to strangle the outcomes of the fieldwork, this ambiguity requires that the research illustrates both how I understand their experiences (the students) and how they understand themselves, in those experiences. The research thus explores the question: ‘To what extent does the Victorian Certificate of Education (VCE) especially accounting, provide for the learning of TAFE accounting and how is this to be understood?’

This enquiry addresses both pedagogical and andragogical principles and their impact for understanding in the workplace-ready course, the Advanced Diploma of Hospitality. The main research question explores the ‘accountancy’ experiences of three cohorts, which are archetypal of the student educational backgrounds in the Advanced Diploma of Hospitality course, and are as follows:

- **Cohort 1**: the VCE background - learners with accounting studies.

- **Cohort 2**: the VCE background - learners without accounting studies.
The enquiry compares the two cohorts from the VCE pedagogy and what contribution these learning experiences have made for understanding TAFE accounting learning, if any.

- **Cohort 3**: the learners, who do not have any VCE pedagogy and therefore do not fit into either Cohorts 1 or 2. This cohort also is undertaking the Advanced Diploma of Hospitality course, and may have other learning experiences for understanding accounting.

The enquiry compares and draws any parallels, inferences or insights outside the VCE arena and whether this learning experience adds to understanding.

Furthermore, it should also be recognised that there is the collaboration of learning between teacher and student. According to the National Training System website, (<http://www.tpatwork.com/Back2Basics/sb2_trainingpackage.htm>, cited 22 February 2010) ‘It is the teachers and trainers who develop learning and assessment strategies—the ‘how’—depending on learners needs abilities and circumstances’.

Accordingly, I want to gain a TAFE teachers’ perspective on how they feel students from each cohort learn best and what importance they place on student teacher relationships. As such, I also explore a fourth Cohort, described as follows:

- **Cohort 4**: TAFE teachers who deliver the accountancy units for the Advanced Diploma course (expanded in Chapter 3.5).

1.3 Methodology

The qualitative fieldwork employed will set out to ascertain how students, who come from diverse educational backgrounds, understand difficult accounting processes. The adoption of ethnographical principles, within the natural TAFE setting, allows the fieldwork to explore the typical demographic of these adult learners and to explore the major question for ‘richness’ (expanded in Chapter 3).
1.4 Method

The setting is a Victorian TAFE campus, with attention on participant selection from the ‘Advanced Diploma of Hospitality’ course, carrying the units of competency which delivers accounting for decision-making purposes in management. The cohorts selected are a typical demographic for this ‘work-ready’ course and focused on students as being the major source of description and experiences.

I implemented the commonly used qualitative method of ‘grounded theory’ and as such, adopted the ethnographic sampling method of structured interviews. I did this as, according to Strauss and Corbin (1998:13):

Data is collected through interviews, field notes, observations, videos, personal journals, memos, or other varieties of pictorial or written material, which are then the analysis by a coding procedure to illuminate patterns or concepts that are the building blocks of theory.

Structured interviews (see Appendix 1) of a total of nine students were qualitatively analysed (expanded in Chapter 3), being three students in each of the three cohorts detailed in section 1.2 above. The students from these cohorts were explored for their significant contributions in understanding TAFE introductory accounting. This enabled descriptive insights and outlined themes and concepts, to address the main research question.

1.5 Scope

The focus specifically pertained to a TAFE ‘work-readiness course’, the ‘Advanced Diploma of Hospitality’ (a national qualification), (<http://www.ntis.gov.au/?trainingpackage/all>, viewed 3rd January 2010), which embodies the introductory accounting units in the course structure. The participant selection of students derives from the classroom subject ‘SITXFIN003A Interpret financial information’ (SIT07, volume II). The following describes the subject content:

This unit describes the performance outcomes, skills and knowledge required to interpret the types of financial information used by operational supervisors and
managers in their day-to-day work activities. The unit focuses on understanding key financial terminology, different types of financial reports and on how financial information is used in the management of a business.

This unit is therefore related to other financial units such as:
SITXFIN004A Manage finances within a budget, SITXFIN005A Prepare and monitor budgets, and SITXFIN008A Manage financial operations.

Firstly, age, gender, and nationality were not relevant within the scope of this research. Secondly, it was not feasible for the scope of this Masters thesis to embody a larger field site, i.e. using many TAFE sites for fieldwork. These obvious restrictions, for our purposes required this research to adopt a ‘one site’ policy.

Finally, the objective of this study is not to criticise the concept of the TAFE ‘work-readiness’ course, nor to criticise William Angliss Institute. Rather, the study critically evaluates and compares different learning experiences, essential for making students ‘workplace-ready’.

The recommendations included in Chapter 6, engage constructively with research and concepts for learning paradigms, in the hope that TAFE will apply these understandings to professional practice.

1.6 Site Selection

The Victorian TAFE, William Angliss Institute (WAI) was selected as a natural site for my study. Reference to William Angliss, Melbourne is via the official website (<http://www.angliss.edu.au/> viewed 3rd February 2010) which describes William Angliss Institute as ‘a dedicated training provider for the hospitality, tourism and foods industries, delivering a range of courses from four-year degrees, Australian Accredited Apprenticeships to short courses’.

The selection of WAI TAFE in particular came about as this TAFE works closely with enterprise in designing training. According to the official website (<http://www.angliss.edu.au/About-us.html> viewed 3rd February 2010) the Government endorsed WAI TAFE as a ‘Specialist Centre for Hospitality, Tourism and Culinary Arts’:
William Angliss Institute works with industry leaders to develop innovative training solutions that meet the needs of today's industry, including membership and affiliation with a range of Australian and international industry and educational organisations.

Accordingly, the selection of WAI TAFE allowed two essential criteria to be met. Firstly, the study could be confidently executed with a ‘one site policy’. Again, attention is drawn to the website (ibid) as follows:

- The industry-standard training facilities including simulated and live class rooms; experienced trainers; and vibrant industry network at the Institute contribute to one of the highest graduate outcomes in Australia...
- State of the art training facilities including equipment as used in professional kitchens; simulated and live classrooms; flexible learning delivery methods; and over 400 academic and support staff with industry experience and contacts all mean students are well prepared to enter the workforce, update current qualifications, or undertake further study.

And secondly, this natural setting provided the qualitative research with ‘richness’ of findings. As a researcher, I accessed human experiences intensively, intimately and interactively, obtaining detailed descriptions from different dimensions and viewpoints of insiders, i.e. the three student cohorts and one teacher cohort.

Overall, this naturalistic site was ideal for the exploration of the research question, providing insight into my understanding, as a researcher, of how students understand accounting. This evidence was drawn upon for Chapters 5 and 6.

The learning environment of WAI is one of an andragogical nature, adopting Vocational Education and Training principles that represent training package outcomes (refer to the WAI website as above). The government’s dedicated endorsement in maintaining and developing flexible learning delivery methods embodies practices were this TAFE continuously upgrades and houses state of the art training facilities that are compatible with industry.

Having witnessed first-hand (as a past teacher) the moderation and validation process, there is a requirement for Industry consultation in approving facility functionality, currency of assessments, validation of performance criteria and the enforcement of...
employability (generic) skills. The learning environment allows student’s access to teachers outside scheduled class times and also encourages consultation with workplace employers for curriculum. Additionally the pathways of training curriculum encourage continued development for students, who can commence at a certificate level and continue up to a post graduate research level.

Being a specialist leader for the hospitality, tourism and culinary arts, the Institute seeks to continue being pro-active in adding significant value to its students. It performs this task by challenging existing industry practices and researching and developing its programs by increasing staff capability and being out in industry.

1.7 Acronyms:

- TAFE  Technical And Further Education (refer to 1.8)
- VET  Vocational Education and Training (refer to 1.8)
- WAI  William Angliss Institute of TAFE
- AQF  Australian Quality Framework (refer to 1.8)
- NTIS  National Training Information service (refer to 1.8)
- VCE  Victorian Certificate of Education (refer to 1.8)
- VCAL  Victorian Certificate of Applied Learning (refer to 1.8)

1.8 Glossary

1.  *Technical and Further Education or (TAFE)* as it is commonly referred to offer courses designed for:

- young people preparing for their first job
- mature age people looking to train or retrain
- people preparing for university studies

Courses offered at TAFE provide students with practical skills that are transferable to the workplace. Most TAFE courses are based on national competency standards that are set around industry training packages. These packages are designed to produce a nationally consistent curriculum and levels
of training so that students receive the same standard of training no matter which TAFE they attend.

The content of courses run by TAFE is vocationally orientated and requires students to undertake practical placements in the workplace. This aspect to TAFE courses provides employers with the knowledge that TAFE graduates have practical experience in applying their skills. Most TAFE courses are developed in consultation with industry. (<http://www.unisanet.unisa.edu.au/maturestudy/EntryPathways/TAFE/whatisTAFE.asp> viewed 3rd February 2010).

2. **Vocational education and training (VET)** provides skills and knowledge for work through a national training system. The system consists of a network of eight State and Territory Governments, the Australian Government, along with industry, public and private training providers that work together to provide nationally consistent training across Australia. For information about how the National Training System works, visit the Department of Education, Employment and Workplace Relations (DEEWR) (<http://www.goingtouni.gov.au/Main/CoursesAndProviders/ProvidersAndCourses/HigherEducationInAustralia/VocationalEducationTraining.htm>, viewed 3rd February 2010).

Vocational education and training offers qualifications at the level of:

- Certificate I
- Certificate II
- Certificate III
- Certificate IV
- Diploma
- Advanced Diploma

3. **The Australian Qualifications Framework (AQF)** is a quality assured national framework of qualifications in the school, vocational education and training (VET), and higher education sectors in Australia. The Framework links together all these qualifications and is a highly visible, quality-assured national
system of educational recognition which promotes lifelong learning and a seamless and diverse education and training system. Visit the website: (<http://www.goingtouni.gov.au/Main/CoursesAndProviders/ProvidersAndCourses/HigherEducationInAustralia/VocationalEducationTraining.htm>, viewed 3rd February 2010).

4. The National Training Information Service (NTIS) is the official national register of information on Training Packages, Qualifications, Courses, Units of Competency and Registered Training Organisations (RTO’s) and has been developed for experienced training sector users. Visit the website: (<http://www.ntis.gov.au/> viewed 3rd February 2010).

5. The Victorian Certificate of Education (VCE) is the certificate that the majority of students in Victoria receive on satisfactory completion of their secondary education. The VCE provides diverse pathways to further study or training at university or TAFE and to employment. (<http://www.vcaa.vic.edu.au/vce/index.html> viewed 3rd February 2010).

6. The Victorian Certificate of Applied Learning (VCAL) is The Victorian Certificate of Applied Learning (VCAL) is a hands-on option for students in Years 11 and 12. The VCAL gives you practical work-related experience, as well as literacy and numeracy skills and the opportunity to build personal skills that are important for life and work. (http://www.vcaa.vic.edu.au/vcal/index.html>, viewed 3rd February 2010).

7. “Job-readiness/workplace-readiness” is availability to perform duties within the job description of management functions.

1.9 Structure of the thesis

The following sections of this thesis will guide in construction of answers to the research question:
Chapter 2 Literature Review

The literature review provides theoretical understandings of the topic by examining what is already known in educational philosophies and on adult learning. This will assist in clarification of themes and key assumptions, pursued in the data collection phase.

Key terms and theories have been expanded thoroughly in Chapter 2 - Literature Review. The study firstly focuses on the principles and theories of the pedagogical model, where the teacher has full responsibility for making decisions about what will be learned, how it will be learned, when it will be learned and if the material has been learned. And secondly, the study focuses on andragogical models, where a learner's ability need and desire is to take responsibility for learning, adopting principles of self-directedness.

Chapter 3 Methodology
This Chapter presents the way the research question will be answered.

Chapter 4 Findings
This Chapter documents and presents the findings of the research fieldwork phase.

Chapter 5 Discussion
This Chapter discusses links between the findings and themes discussed in Chapter 2.

Chapter 6 Conclusion
In this Chapter, the thesis question will be revisited and an answer provided along with recommendations for further investigation.
Chapter Two - Literature Review

2.1 Conceptual Framework

The contemporary workplace is a constantly evolving environment, grasping new technologies and industrial efficiencies, to parallel a changing society. In that context, Vocational Education and Training (VET) is concerned to capture quality training outcomes through TAFE policy, which an institution such as William Angliss Institute of TAFE (WAI) seeks to implement in its teaching and assessment.

Foley (2004) comments on VET as directly aligned for work, in that, roles are meant to be job specific. But what does this mean? He notes discussion by those who believe, ‘VET should address itself exclusively to the acquisition of a relatively narrow band of employment-related or job-specific skills and competencies’ (p234). As such, this review is directed to the Advanced Diploma of Hospitality qualification, because this is a flagship VET course, promoted and developed by TAFE in unison with industry, and reflects Foley's assumption. It is concerned with making customer service students ‘work-ready’ for hospitality managerial roles.

By transferring a set of narrow competencies for this specific job role, the hospitality and tourism industry’s intention is that the learner will then be able to demonstrate reliable performance decisions. In the context of this study, this narrow band of employment-related skills addressed by Foley focus, specifically on the acquisition of accounting competencies.

One of the issues for the hospitality and tourism students, being customer service people, is that reliable performance decisions cannot be solely derived from judgements using a natural human approach, i.e. involving natural people skills or ‘gut feelings’. Performance decisions are based on the adoption of accounting doctrines, which requires a cognitive approach to understanding. These doctrines require understanding in maths, formulae, ratios and financial analysis, to name a few.

So where does the hospitality and tourism student learn this sophisticated knowledge and understanding? In exploring this question, my research compares the principles of
andragogy and pedagogy and their contributions for learners acquiring sophisticated knowledge.

For this review, the following definitions are adopted to support some main views:

**Pedagogy** is derived from the Greek word *paid*, meaning child plus *agogos*, meaning *leading*. Thus, pedagogy has been defined as the art and science of teaching children. In the pedagogical model, the teacher has full responsibility for making decisions about what will be learned, how it will be learned, when it will be learned and if the material has been learned. Pedagogy, or teacher-directed instruction as it is commonly known, places the student in a submissive role requiring obedience to the teacher's instructions. It is based on the assumption that learners need to know only what the teacher teaches them. The result is a teaching and learning situation that actively promotes dependency on the instructor (Knowles, 1984).

**Andragogy**, or the term ‘andragogical model,’ as conceived by Knowles, is predicated on four basic principles about learners, all of which have some relationship to our notions about a learner's ability, need, and desire to take responsibility for learning:

1. Their self-concept moves from dependency to independency or self-directedness.
2. They accumulate a reservoir of experiences that can be used as a basis on which to build learning.
3. Their readiness to learn becomes increasingly associated with the developmental tasks of social roles.
4. Their time and curricular perspectives change from postponed to immediacy of application, and from subject-centeredness to performance-centeredness (1980: 44-45).

Finally, within the context of this conceptual framework, it is worth mentioning that there are two types of learning experience backgrounds entering a course such as the ‘Advanced Diploma of Hospitality’. There are those learning experiences having the pedagogy of the VCE and those learning experiences not having the pedagogy of the VCE.

What develops in the transition for adult learners migrating into TAFE is the engagement of andragogical philosophies, in particular, ‘self-concept or self-
directedness’. These adult learning principles advocate dependency to independency and are the very ingredients instrumental for accumulating sophisticated knowledge and understanding.

What does this mean for how accounting at WAI best taught in the Advanced Diploma of Hospitality? Does the pedagogy of VCE create the spring-board for understanding for TAFE students, or are there other essential ingredients?

The next section of the review (2.2) looks at the main assumptions of pedagogy and what contribution these learning experiences provide. Also, I explore the teacher’s role in the self direction of learners. Following that, the review (2.3) highlights the main assumptions of andragogy and what contribution these learning experiences provide. Again, we explore the teacher’s role, specifically supportive and collaborative relationships, and their contribution to self-directedness.

2.2 Pedagogy

This section of the review explores if having a VCE background makes a difference in understanding TAFE accounting in the ‘work-ready’ course. Foley (2004:4) says that this form of adult learning (formal education) is the form we are most familiar with. He refers to pedagogy as defined curriculum, which often leads to qualifications organised by professional educators.

Knowles, Holton III and Swanson (2005:61-62) comment that high school freezes this pedagogical model. The model assigns the teacher full responsibility for determining what is to be learned and how, when and if it is to be learned. For the purposes of this enquiry, the pedagogical principles of the VCE model are observed.

Knowles (1980:44) didactic is that the experience of learners brought to a learning situation, is of little worth in pedagogical models. However, my assumption is that when migrating to andragogical models, the experiences of VCE for learners would hold great worth, because principles of self-concept propagate learning experiences from reflection, i.e. accounting studies of the VCE. Best summarised by Archer and Garrison (2005:20), ‘Dewey argues that educationally worthwhile knowledge is the
result of reflecting upon experience.’ Therefore the initial reflection in pedagogy would be the starting point for learners, when accumulating sophisticated knowledge such as accounting.

Accordingly for this enquiry, the reflection on experiences of the VCE pedagogy, would kick-start the transition from dependency to independency, and allow learning experiences to develop for hospitality and tourism students, in this proxy for real-skill accounting performance. In the light of my assumptions there is support for VCE pedagogy as a starting point for understanding as a minimum, and provide the ingredients instrumental for fuelling self-concept.

Scholarship does not under-value the maturity, age and work-life of the adult, as this is recognised as influencing understanding in self-concept. Knowles (1980:43) a pioneer of adult educational philosophies, contends that, ‘It is a normal aspect of the process of maturation for a person to move from dependency toward increasing self-directedness, but at different rates of learning, for different people in different dimensions of life’.

Knowles concludes that these different dimensions of life are crucial in the formation of self-concept. Yet, analysis of the TAFE ‘work-ready’ course shows it to be a tailored curriculum, designed to stencil a ‘one size fits all.’

The social stance of my enquiry believes that ‘one size does not fit all’, as hospitality and tourism students travelling through self-concept come from diverse backgrounds and dimensions and not from a single educational journey. The assumption of a single educational journey must be a distinct disadvantage for many. Within the fieldwork, the three student cohorts and one teacher cohort represent this notion of multi-dimensions.

One logical solution, therefore, points to the paradigm of the VCE accounting studies as a starting point. Adult learning experiences would evolve, as it acts as a bridge for the transition to self-directedness. Thus, having a VCE pedagogy for reflection provides the pathway for learning sophisticated knowledge, such as accounting.

The aim for the enquiry, within the fieldwork, will establish whether VCE provides this bridge or not. Therefore, in the exploration of the VCE model, i.e. those learners with
accounting studies and those learners without accounting studies, the fieldwork correlates the two cohorts of learning experiences and draws any patterns or parallels.

There are some schools of thought that postulate ‘practice makes perfect’. This is the platform for learners with no experience to reflect from. That school of thought (behaviourism) insists that repetitiveness reinforces the learning experience, regardless of the diverse or common adult backgrounds and dimensions. In my experiences, this process is adopted by teachers when delivering training for learners with no reflection on experiences. As such, my enquiry also studies a third cohort, those learners having no VCE experiences. In studying this third cohort, I can correlate the findings against the VCE cohorts, and establish any patterns and influences coming from learning experiences outside the VCE arena that may also contribute to understanding.

There is much literature on repetitiveness to reinforce learning. Beckett and Hager (2002:33) comment on the common belief that, ‘There is an expectation that mastery will be demonstrated in the replication of the skills attained, and it is this minimal sense of understanding that educationalists disdain’. The author’s claim that training requires understanding and that the school of behaviourism alone is not enough.

Consider this example; the process of tying a traditional dress tie. In high school, no matter how many attempts were made in getting a perfect knot and length of tie in the first attempt, success did not occur. The behaviouristic function of repetitiveness alone did not create an understanding. As an adult generic skills facilitated by principles of self-directedness, recognises that each tie is made differently in shape and size, thus provoking understanding through the learning experience.

The point I am trying to make is that, if the TAFE formulae embellishes the didactic learning of repetitiveness until a student gets it right, then learner’s self-concept does not develop as this behaviouristic model is 100% teacher directed. Understanding will not occur.

Also, the behaviouristic model alone creates an environment or milieu of homogeneity, yet it is quite clear, that the principles of self-concept are heterogeneous in nature and would be a disadvantageous for many. Knowles et al. (2005:66) comments, ‘Any group
of adults will be more heterogeneous in terms of background, learning style, motivation needs, interests and goals than is true of a group of youths’.

One last point for this section, TAFE policy interprets competency-based training as placing emphasis on what a person can do in the workplace as a result of completing a program of training,
(<http://www.icvet.tafensw.edu.au/resources/competency_based.htm> viewed 3rd February 2010). VET policy, as such, focuses on the development of the skills, knowledge and attitudes required to achieve those competency standards. My assumption is that the inclusion of a VCE accounting study would, provide a springboard for the development of these skills, as it is a source of reflection.

2.3 Andragogy

My research recognises that WAI hospitality and tourism students not having VCE experiences also acquire a sophisticated knowledge in understanding accounting. How is this so? The next task, for this literature review is to examine supportive and collaborative relationships between student and teacher. Do these relationships contribute to understanding accounting?

Knowles, a pioneer of adult learning, quotes (1980:28) writings from Eduard C. Lindeman and links strong influences in the educational philosophy of John Dewey to the works of Lindeman with the following insight:

In conventional education the student is required to adjust himself to an established curriculum; in adult education the curriculum is built around the student’s needs and interests…..Subject matter is brought into the situation, is put to work, when needed. Texts and teachers play a new secondary role in this type of education; they must give way to the primary importance of the learners. (Lindeman, 1926, pp. 8-9)

The latter part of this quotation is of critical importance for my study, as the emphasis pertains to self-concept. Knowles specifically highlights that Dewey and Lindeman both recognise the assumption of the new role for a teacher in the andragogical paradigm. This development of self-concept or self-directedness between teacher and student creates worthwhile learning experiences and knowledge.
Knowles sagely continues and adds this from Lindeman:

…the resource of highest value in adult education is the learner’s experience. If education is life, then life is also education. Too much of learning consists of vicarious substitution of someone else’s experience and knowledge. (1980:29)

One implication is that, there is interaction and shared responsibilities for the learning experience. Thus the research needs to determine, if having a supportive and collaborative relationship between student and teacher, would act as a vehicle to acquire sophisticated knowledge such as accounting, when there is an absence of the VCE.

2.4 Supportive and collaborative relationships

Foley’s (2004:86) perspective on the role of teacher and student in self-directed learning is seen as follows: ‘The idea of learning being facilitated rather than taught has been linked to the notion that adults should and do direct their own learning rather than having it directed by teachers’. To contextualise analysis of the following example (a typical introductory assessment) is taken from a student without the pedagogy of VCE. In this an example from the national unit of competency, SITXFIN003A Interpret Financial information (as described in Chapter 1.5) is a core unit, for the Advanced Diploma of Hospitality. The unit focuses on student’s ability toanalyse accounting information for decision making processes.

The following is a classroom exercise that I created for students to fulfill training package obligations:

The following relates to J Gillard, café owner at 30 June 2006. K Rudd a prospective buyer wishes to examine the financial position of the business

You are required to:
1. Determine the owner’s equity in the business
2. Prepare a statement of financial position as at June 2006

Information
Premises, $25 000; creditors, $10 500; debtors, $6 000; bank overdraft, $2 600; loan from AB Finances, $4 500; stock of unsold goods, $1550; cash on hand, $100.
Written on the assessment work was the following: ‘Dear teacher I didn’t do accounting at High School and I don’t understand, all I want to do is run my own cafe. Please help me’.

Accordingly, under principles of self direction, the plea for help from the above student has presented two implications. Firstly, that this student cannot rely on his or her own experiences in the WAI classroom as there is no pedagogy of VCE accounting or workplace experience. And secondly, the student takes some responsibility for learning, in view of the plea for help.

As established in section 2.2, learners will reflect their previous learning experiences. Thus the issue for the TAFE ‘work-ready’ course is that when a learner has no reflection on VCE experiences, the total dependency is placed onto the responsibility and direction of the teacher. The caution here is that, if the teacher over-directs the learning the adverse occurs, erecting barriers to learning. Summarised by Knowles, Holton III and Swanson (2005:65) ‘The learner’s self concept assumption causes learners to resent and resist situations in which they feel that others are imposing their wills on them’.

The implication then for TAFE in worthwhile learning experiences, for understanding sophisticated knowledge, is that, policy should reflect the principles of self-concept by encouraging interaction and engagement. Knowles (Ibid: 44) states that the teacher has a responsibility to create the conditions and provide procedures helping students discover their ‘need to know’.

Thus, for my enquiry, the key assumption is that, supportive and collaborative relationships and the facilitation of their philosophies, expedites the acquisition of understanding through the development of self-directedness. Accordingly, the investigation of these phenomena, via the fieldwork, will also include supplementary insights of Cohort 4: teachers.

Examining scholarship for supportive and collaborative relationships is well documented. Garrison & Archer (2000) quote John Dewey’s analysis (Dewey, 1938). Their support of the pre-eminent scholar of the twentieth century is that, nobody has influenced or shaped modern educational thought and practice quite like Dewey. They
state (2000:17) the following, ‘Dewey’s ideas are applicable to all levels of educational practice’.

Garrison and Archer discuss Dewey’s implication, that the teacher and student share a collaborative and reciprocal relationship in the learning process and that there is an interaction. They add this insight:

The educator is responsible for a knowledge of individuals and for a knowledge of subject matter that will enable activities to be selected which lend themselves to social organisation, an organisation in which all individuals have an opportunity to contribute something, and in which the activities in which all participate are the chief carrier of control (1938:56, cited in Garrison and Archer 2000:19).

The authors interpret this quotation, where control exists in the activity itself and is shared, that it can only occur between teachers and students when engaged in communication. They add, ‘learning in an educational situation is collaborative and exists within the communicative process’ (2000:19).

Therefore, the engagement of a supportive and collaborative relationship by the teacher requires the student to feel comfortable in their self-directedness, and at any stage being able to communicate with the teacher and discuss issues. It is up to a student accordingly to make any approaches and communicate with the teacher, identifying issues to instigate their worthwhile learning experience. Support of this assumption, in my contextualised example, occurred when the student asked for help.

In addition, Garrison and Archer comment:

Only through collaboration or a sharing of control is there the encouragement for the student to assume responsibility for significant learning. That is, students are likely to go beyond passive observation and act upon the subject matter if teachers act cooperatively with students (2000:19).

The implications for the ‘work-ready’ course for an institute such as WAI, is to facilitate the creation of the conditions between teacher and student. The development of learning programs to enact these processes of the supportive and collaborative
relationships, will create worthwhile learning experiences and ultimately boost the acquisition of sophisticated knowledge.

Pertinent for transfer of learning, the teacher must have a strong understanding and knowledge of accounting, to encourage the sharing of control in the collaborative relationship. In this way, students feel comfortable in communicating and are encouraged to assume responsibility for significant learning.

There is the danger of creating adverse effects and the propensity to build barriers to learning, if a teacher is not comfortable with the curriculum at hand. From this literature review, in the world of self-concept, learners accumulate a reservoir of experiences, which can be used as a basis on which to build understanding. Having a vote of no confidence in teacher competency, will create an ambience of disdain for one’s own learning experiences.

In Hindsight, the experience of a didactic of the VCE pedagogy may be totally unnecessary for self-concept in TAFE accounting of the work-ready course. This is subject to TAFE policy harnessing and embodying the principles and practices of supportive and collaborative relationships.

2.5 Socialisation

It is critical to mention at this point of the review, that literature on supportive and collaborative relationships, does not discount the significance of the socialisation process of adult learning.

It is recognised by De Cieri & Kramar (2005:390) that, in the workplace adults learn by observing and imitating the actions of models. De Cieri & Kramar quote Stamps (1997:35-42) where ‘Communities of practice refer to groups of employees who work together, learn from each other and develop a common understanding of how to get work accomplished’. Within the context of andragogy, this social aspect of the concept of ‘communities of practice’ can readily translate to the TAFE course and it is this assumption which an institute such as WAI should explore for classroom activity.
Educational thinking has journeyed a long way from the days of Maslow’s hierarchy of needs, specifically the need of self-actualisation (1954:210) which is now regarded as excessively solitary.

The critical aspect for this literature review (section 2.2), is that changing society has recognised the different dimensions of adults, and that ‘one size doesn’t always fit all’. Maslow’s self-actualized theory of detachment (1973) will not work for hospitality and tourism students, as these students are most likely to understand cognitive knowledge such as accounting, when using the medium of social aspect. For these learners it would be vital.

Reference to this social aspect is noted in literature from Garrison and Archer (2000:9):

Societal and individual needs and values must be considered concurrently when considering learning in an education context. Stated another way, individual learning in an educational context is socially situated.

Their discussion circumnavigates the interface between individual and social worlds, as each are impacting on the learning experience (2000:20) i.e. that socialisation plays a very important role in the classroom, and in how well, learning for adults is achieved.

2.6 Conclusions

The key claims discussed in this literature review are highlighted as essential ingredients for the acquisition of sophisticated knowledge, in preparing ‘employable’ graduates in VET.

What is already known in relevant philosophical literature:

- Educationally worthwhile knowledge is the result of reflecting upon experience.
- Adults have diverse backgrounds and dimensions.
- Adult learning should be facilitated rather than taught due to the notion that adults should and do direct their own learning, rather than having it directed by teachers.
• The development of self-concept or self-directedness between teacher and student creates a worthwhile learning experience.
• The interface between individual and social worlds impact on the learning experience.
• Learning in an educational situation is collaborative and exists within the communicative process.

My ‘noteworthy’ claims, which the fieldwork will explore, are:

• Supportive and collaborative relationships create the educational experience. People learn significantly from this phenomenon.
• TAFE teachers need to recognise principles of interaction and engagement with students for a ‘work-ready’ course to have worthwhile learning experiences.
• TAFE needs to recognise within andragogical principles a ‘one size fits all’ model does not stencil adult learners: not their background, learning style, motivation, needs interests nor their goals.
• Repetitiveness alone does not reinforce learning experiences that require judgements.
• Principles of collaborative and supportive relationships require that teachers must have knowledge of accounting subject matter.
• Teachers must not force their will on students, as it is the student’s experience which is important.
• Hospitality and tourism students require a social aspect in classroom activities.
Chapter 3 - Methodology

3.1 The aim

The aim of the enquiry was to compare the three cohorts (detailed in section 3.3) in accordance with the principles of grounded theory. Strauss and Corbin (1998:13) comment that grounded theory compares the inferences of learning experiences and illuminates patterns or concepts that are the building blocks of theory.

The qualitative enquiry was performed by using the principles of ethnography, adopting structured interviews (in section 3.4). The same set of questions (refer to Appendix 1) were surveyed to all three cohorts (in section 3.5) and comparisons were made with inferences and implications regarding the contribution of VCE for understanding TAFE accounting. Accordingly, the first aim of the fieldwork was to establish whether the learning experiences of VCE students viewed pedagogy as a contributing factor in understanding accounting.

VCE pedagogy was divided into two groups. Cohort 1; consisting of those learners having accounting studies, and Cohort 2; consisting of those learners not having accounting studies. By comparing these two cohorts, I was able to draw out emergent themes and patterns for the research question. For this enquiry to have a wider justification the fieldwork also studied a third group, Cohort 3; having no VCE pedagogy. The aim was to determine whether learning experiences other than VCE, contributed for understanding.

I also gained insights from TAFE teachers, which I called Cohort 4, in order to establish the importance of collaborative and supportive relationships.

3.2 Justification

The research question (Chapter 1) is best investigated by using qualitative research methods. The philosophy for me as, a researcher is that, the qualitative approach in the fieldwork will build on the social constructionist perspective, specifically adopting the principles of ethnography. Neuman (2006:381) states that:
Ethnography assumes that people make inferences—that is, go beyond what is explicitly seen or said to what is meant or implied. People display their culture (what people think, ponder, or believe) through behaviour in specific social contexts.

More recently, O’Toole and Beckett (2010:51) quote, ‘Wolcott (1999:288) describes ethnographers as constructing portraits of cultural life by studying an aspect of the social world intensively, intimately, and interactively’. O’Toole and Beckett make further comments, that ethnographers describe, document and interpret human experiences *in situ* through fieldwork in a particular location, or within a community, for a relatively prolonged period of time (2010:52).

Additionally, the particular location of WAI for this research robustly supported the study, as the enquiry had an ideal ‘natural’ setting within a community for a relatively prolonged period of time. According to Neuman (2006:383) ‘Naturalism involves observing ordinary events in natural settings not in contrived, invented, or researcher created settings’. His view is that a field researcher examines social meanings and grasps multiple perspectives in natural social settings.

If we were able to get inside the meaning system of students, then we could address our research question. The enquiry was able to do this, by studying this natural social world ‘intensively, intimately, and interactively’.

A report based on numerical data gathering, i.e. a quantitative approach, was not suitable for this study question, as it would not succeed in providing this detail or findings about the culture and qualities of a TAFE campus, nor, could it develop a deep understanding of how its parts relate to the whole. As ethnographers, we are better able to understand the beliefs, motivations and behaviours of the cohorts (listed in 3.5).

Thus, this enquiry produced ‘richness’ in the findings (refer to Chapter 4), as it was close to the natural interaction with students in their everyday class lives.
3.3 Justifications of Sample Size

The key to ‘grounded theory’ was to generate enough in-depth data that could illuminate patterns and concepts, so as to provide dimensions of the research. I needed to hear voices that reflected how students understood accounting, in this way I could understand. The quantitative approach simply would not perform this function.

As discussed by Morse 2000, sample sizes are dependent upon scope of the research question. This was one of the main factors influencing the selection of three students as the number of candidates to study in each learning experience group. The question arose as to how many interviews were enough.

The following theoretical assumptions were adopted as justification:

i. No new or relevant data would emerge interviewing more than this percentage.

ii. The small scope could not support the requirement for a larger data size.

iii. As the only interviewer, I am experienced in interviewing (From my previous 20 year industry experience with staff management) and I require fewer participants to encourage the raw data.

i. My background as a TAFE hospitality accounting teaching required fewer interviews, as I was able to draw more information.

ii. Three students from each of three groups equalled a 30% population of the original class size.

iii. There are three students per group totalling nine students. Thus, for each question asked, a possible of nine different answers could be obtained per question. We therefore could obtain 126 possible voices from the fourteen interview questions.

3.4 Participant Selection

The recruitment of students was via the office of the Program co-ordinator (full co-operation provided) of the Hospitality department. I was granted access to specific classrooms of students who were enrolled in the introductory accounting units for the ‘work-ready’ course.
I was introduced to students via a general broadcast (aided by the class lecturer) which consisted of approximately 30 students. All 30 students were provided ‘Plain Language Statements’ and ‘Consent forms’ (see appendices 3, and 5) and fifteen students voluntarily nominated themselves for selection. I had to reduce the fifteen students to nine students, fitting each participant into the following three learning experience categories:

3.5 Cohorts

Cohort 1: Three VCE students having accounting unit electives.

Cohort 2: Three VCE students having without any accounting unit electives.

Cohort 3: Three students not having VCE pedagogy, i.e. not fitting into the above two categories. All students were then coordinated by me for interview times (refer to section 3.7).

Cohort 4: Three teachers, who have backgrounds typical of the pool of TAFE teachers, in the delivery of the introductory accounting units within the Advanced Diploma of Hospitality (A fourth teacher was interviewed, see section 3.9).

The teachers were pre-selected by the Program Manager of the Hospitality department, who provided me with the names and contact addresses. All participants were called by telephone and interview times set up (refer to section 3.5).

Background one: A publican and motel owner with formal accounting qualifications, and having been a teacher for five years.

Background two: A hospitality culinary arts industry workplace teacher, without any formal qualifications having worked on cruise ships.

Background three: An emergency teacher (scheduled when, there are no more accounting trained teachers in the selection pool) without any formal accounting
qualifications. The teacher has formal hospitality qualifications working in the catering sector of the defence force.

**Background four:** A hospitality industry workplace teacher having the formal hospitality qualifications. The teacher did not have any formal accounting training or qualifications and no workplace training with accounting processes. The teacher background was working a Catering Manager in the corporate boardroom sector.
(Teacher was interviewed as an encountered contingency expanded in 3.9).

### 3.6 Data Collection – Interviews

As mentioned above, my fieldwork recruited individuals (students and teachers) and adopted the ethnographic method of face-to-face structured interviews. I did this because, Neuman (2006:301) comments that, face-to-face interviews have the highest response rates and permit the longest questionnaires’. He adds that ‘well-trained interviewers can ask all types of questions including complex ones, and use extensive probes’.

As such, the structured interviews in particular, were conducted by myself for twenty five (25) minutes in a closed interview room at WAI. In total, I conducted 9x25 minute sessions; asking fourteen (14) questions to the three student cohorts (refer to Appendix 1). The clusters of questions are listed in 3.8 and expanded in Chapter 4 - Findings. The supplementary interviews conducted with the teacher cohort (as explained in Chapter 1), of which the four TAFE teachers were involved in 3x45 minute sessions involving nine (9) questions (See Appendix 2 and also expanded in Chapter 4).

### 3.7 Chronology

Student interviews were conducted in a private interviewing office and took place as follows:
Table 1

<table>
<thead>
<tr>
<th>INTERVIEWS</th>
<th>DATE</th>
<th>TIMES (24 hour clock)</th>
<th>STUDENT</th>
<th>GROUP CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>09.09.09</td>
<td>0900</td>
<td>1</td>
<td>NVCEAC (coded as having a VCE background and NO accounting studies)</td>
</tr>
<tr>
<td></td>
<td>09.09.09</td>
<td>0930</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10.09.09</td>
<td>1830</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>09.09.09</td>
<td>1030</td>
<td>1</td>
<td>VCEAC (coded as having a VCE background with Accounting studies)</td>
</tr>
<tr>
<td></td>
<td>09.09.09</td>
<td>1100</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10.09.09</td>
<td>1530</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td></td>
<td>09.09.09</td>
<td>1000</td>
<td>1</td>
<td>NOVCE (coded as not having a VCE background)</td>
</tr>
<tr>
<td></td>
<td>09.09.09</td>
<td>1130</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>09.09.09</td>
<td>1200</td>
<td>3</td>
<td></td>
</tr>
</tbody>
</table>

In addition, supplementary fieldwork was completed with TAFE teachers of WAI, to gain their insights and perspectives in their understanding (Interview questions Appendix 2, Consent form Appendix 5 and Plain Language statement Appendix 4).

Table 2

<table>
<thead>
<tr>
<th>INTERVIEWS</th>
<th>DATE</th>
<th>TIMES (24 hour clock)</th>
<th>TEACHER</th>
<th>BACKGROUND CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>07.09.09</td>
<td>0900</td>
<td>1</td>
<td>Accounting teacher</td>
</tr>
<tr>
<td></td>
<td>10.09.09</td>
<td>1330</td>
<td>2</td>
<td>Industry teacher</td>
</tr>
<tr>
<td></td>
<td>10.09.09</td>
<td>1430</td>
<td>3</td>
<td>Hospitality teacher</td>
</tr>
<tr>
<td></td>
<td>11.10.09</td>
<td>1000</td>
<td>4</td>
<td>Hospitality teacher</td>
</tr>
</tbody>
</table>

3.8 Data Reduction

Full details of data collection are seen in the ‘Data-grid’ (Appendix 7) where the grid outlines all interview questions and responses from all participants in the fieldwork. Quantitatively speaking, I had approximately two hundred and seventy (270) minutes or
four and half (4.5) hours of recorded responses. I needed to reduce the data. This was achieved by clustering the fourteen (14) questions into smaller digestible pieces, which produced a pathway for identifying and establishing patterns pertaining to the research question. The cluster set up was as follows:

- WAI feedback survey questions (questions 1-3).
- The importance of VCE accounting for understanding TAFE accounting (questions 4, 5 and 7).
- Does a dislike of numbers act as a barrier to understanding accounting? (question 6).
- The importance of having collaborative and supportive teacher-student relationships for understanding sophisticated knowledge such as accounting (questions 8, 9, 10, 11 and 12).
- What impact of socialisation in understanding accounting (questions 12 and 13).
- Future recommendations for the ‘job-ready’ course (question 14).

The findings of the TAFE teachers, also fully expanded in chapter 4, offered supplementary exploration in the fieldwork’s second aim, pertaining to their insights into collaborative and supportive relationships, and learning paradigms. (Appendix 7).

3.9 Contingencies

A number of issues arose during the fieldwork. These could have distorted findings, so I implemented contingency plans.

Issue 1:
One of the industry teachers’ answers was not as reflective as anticipated. I allowed for this by including a fourth teacher.

Response:
I had to find another industry teacher in Cohort 4 who would act as a replacement. It took time to source another teacher; subsequently the interview took place in November.
Issue 2:
Cohort 1 was one participant short. This required me to visit other class groups not originally planned for with the program manager.

Response:
I had to recruit one candidate, from a budgeting class group (not part of the current class groups) who had completed this introductory unit from a previous semester.

Issue 3:
Cohort 3 had one member who highlighted issues of harassment and being ostracised from other students. The student broke down in the interview disrupting the principles of qualitative data collection.

Response:
I offered counselling and support and stopped the interview, allowing the student to gain composure and highlighted this to the program manager. The interview took approximately thirty (30) minutes longer than other students.

3.10 Limitations

Consideration of limitations is central to the development of this study. As already mentioned it was not feasible for this Masters thesis to embody a large field site. The ‘one-site’ policy findings could be different within other Institutes of TAFE in Victoria, or, for that matter, nationally.

Issues of time and scope require emphasis to be placed on students as the experts. Future research on other teachers and other industry bodies from other customer service backgrounds would significantly add to experiences, perceptions and constructs, in order to gather the ‘big picture.’

The other issue was one of confidentiality. My intention was to obtain data, analyse it, draw conclusions and publish the findings. Having all four cohorts from the one location, could present issues of confidentiality.
3.11 Rigour and Trustworthiness

To make this study as sound as possible, as a researcher I had taken a number of measures to reduce potential criticisms of this study. The issues of trustworthiness and rigour required the following steps:

- I was a ‘past’ teacher not on a current teacher’s contract, (more than 12 months) and as such my research would not have any ‘insider’ challenges nor power notions with present teaching faculty. My relationships with the current teachers were distant having no significant bearing nor creating any power struggles or nepotism.

- Clear sampling and provision of background information of participants. As described in section 3.5, very clear samples have been selected and contextualisation of questions revolved around participant’s learning experiences of TAFE accounting.

- Use of quotations and meticulous record-keeping. The use of direct quotations from participants as a method of strengthening and validating findings is encouraged by Arksey and Knight (1999:171), who urge researchers to consider the way that quotations are used purposefully. Time-keeping was also incorporated into fieldwork interview sessions (20 minutes per participant), this importance was affirmed by Croll (1986:51).

- Member checks were conducted for each participant in this research at the conclusion of the data collection phase. Once the interview material had been transcribed, each participant was given the opportunity to check the material provided during the interview for intent. This according to Burns (2000:360) ‘assesses whether the test measures claims what it claims to measure’.

- Maintaining an audit trail. In line with the Ethics management processes of Melbourne University, and William Angliss Institute of TAFE, all interviews were taped (electronically), transcribed and all records will be retained for a period of five years. Where quotes made by individuals are included in the
research, reference is included. Wiersma explains (2000:211) a well-organised, complete persuasive presentation of procedures and results enhance external reliability.

**3.12 Ethical considerations**

To allow this study to have a sound qualitative approach, allowing rigour and trustworthiness, data recording and analysis techniques were intended to encourage resonance and transferability of findings. It was important to gain ethical approval from both The University of Melbourne and WAI.

Within this study, the risk to participants was very low, as it involved a standard teaching curriculum and program in the regular classroom context. There was no funding here or sponsorship and as such no vested interests. The exploratory nature ensures that there was no manipulation of participants to obtain data and the qualitative method was neither experimental nor intrusive, holding no potential implications for any participant.

It was important to acknowledge that the participants may disclose sensitive information regarding teacher delivery styles; teachers may have felt apprehensive about being identified in the study. Thus, the intention of my study was to show transparency and I reassured participants, that any data collected would be stored according to Melbourne University and WAI guidelines.

In terms of performance, some teachers may have also felt intimidated in interviews, by questions regarding their teaching methods. As such, I reassured teachers that their names would not be identified, and any published format transcripts and notes would be readily accessible for verification by the participants. All participants were entitled to withdraw from the study at any stage and all data collections and storage will abide by University policy.

The next chapter will document the findings from the field work.
Chapter 4 - Research Findings

This study aims at examining whether TAFE students enrolled in an Advanced Diploma of Hospitality course, understand accounting from having a background and exposure in VCE.

The fieldwork adopts a qualitative research method in gathering data and this chapter analyses the findings. The interview process was conducted in the natural setting of TAFE over two stages: stage one for students and stage two for teachers. The interviews provide insights, metaphors and stories as communicated by the respondents (students and teachers), regarding their personal experiences.

In Stage One, three cohorts of three students totalling nine student interviews were asked to answer the same fourteen questions, commenting on issues affecting understanding accounting.

In Stage Two, Cohort 4 with a total of four teacher interviews were conducted, where respondents were asked to answer the same nine questions, to gain a teachers’ perspective on understanding accounting. (Refer to Appendix 2 for the interview schedule). A fourth teacher was interviewed adding to Cohort 4 (as described in chapter 3.9).

The three cohorts consisted of three students, being a total of nine student respondents coded (refer to Table 1 in Chapter 3.7) as follows:

- **Cohort 1:** VCEAC
- **Cohort 2:** NVCEAC
- **Cohort 3:** NOVCE

Stage One, records the findings of students, in sections 4.1-4.15
4.1 William Angliss Institute of TAFE feedback

What course are you studying? Why did you select this course? Why William Angliss Institute of TAFE? Tell me about your career aspirations?

All respondents answered Advanced Diploma of Hospitality as being the course of study for reasons of obtaining a hospitality management career. All nine respondents chose William Angliss Institute of TAFE because of its reputation as a leader for hospitality and tourism courses.

R1 (NVCEAC) extends further from other respondents: When I was with the teachers I was impressed with their teaching styles, how they taught and their qualifications.

Summary

- William Angliss was unanimously chosen by students as the TAFE of choice due to its reputation, location and leader for the hospitality and tourism industries.
- At this early stage of the fieldwork we find a respondent appreciating teacher qualifications and styles as criteria for course selection.

4.2 The significance of VCE accounting

What was your previous educational history prior to this course? Is accounting one of your more difficult subjects in the course? If so why? Has your previous educational background contributed to your learning of accounting units?

Respondent’s patterns are clustered as follows:

4.2.i NVCEAC

R1 commented: You really need to understand maths and formulae to get this subject down pat. You must go to all the classes to stay on top, otherwise you will be gone as the pace and workload is huge. The teacher will help you pass.

R2: There was a lot of problem solving then equations and it wasn’t a lot like maths, you have to think about what you are doing (in accounting). In maths, and this was never my best subject, I could memorise
the formulae and do a solution, you can’t do this in accounting, as you have to think and rationalise and then do a solution.

R3: I did maths in year 12 and I suppose this did help, but for accounting there is more interpretation and solutions to work out.

Summary

- All respondents agree that understanding maths and formulae was needed to be understood for success.
- R2 and R3 reflect that learning accounting requires further rationalizing and thinking than it does with maths.
- R1 introduces at an early stage the teacher relationship.
- No mention of having accounting studies in the VCE to aid understanding.

4.2.ii VCEAC

All respondents agreed that for the introductory unit there were some similarities in the VCE Accounting units 1 and 2, however this group did not convincingly state that VCE accounting was the reason for understanding. There were mixed responses. Maths was one common response but overall there was no single pattern or convincing insight.

R1: What we have done in the intro accounting this term is pretty much what I did in VCE units one and two. I did like the accounting at the start, but then I did not get along with the teacher so I hated the subject.

R2: I enjoy accounting, it is not as easy as pure maths and is a challenge, the difficulty is that it is long winded and monotonous, repetitive, ongoing thing and you lose concentration. VCE kept a broad outline on everything, a bit of what I am doing now.

R3: Accounting is a bit tricky at first encounter and was overwhelming with all the facts and figures. I am ok with the maths as I had that from VCE.

Summary

- VCE respondents did not emphasize the relevance for maths.
• Accounting is tricky and challenging.
• One respondent mentions the relationship with the teacher having an impact.
• Some respondents did state that VCE accounting studies was similar in content however there was no real definitive pattern for its support.

4.2. iii NOVCE

The respondents from the NOVCE cohort had various backgrounds. Two of the three respondents had exposure to accounting.

R1: I think having worked around the accounting system, what I have brought into the classroom and subject, is a lifelong experience. I believe I have and I used to do group certificates and manual wage entries... maths and formulae don’t bother me too much and it’s not too difficult at all. I really enjoy the finance content and it’s a matter of being there and doing the work and activities.

R2: I did a few months of work in Vietnam as an accounting graduate. I did not like it, it’s not for me.

R3: I am finding accounting a little hard and it is early days yet, we have only done the basics...VCAL was of no assistance to me for my current accounting classes...however the teacher assisted me to catch up which helped a lot.

Summary

• Two respondents reflect on a previous accounting exposure in understanding accounting.
• R3 introduced the teacher relationship as instrumental to success for understanding.
• R1 introduced lifelong experience as contributing to understanding accounting.
• No respondents commented that accounting studies in the VCE would aid understanding.
4.3 The importance or teacher-student relationships

Do you look forward to coming to accounting classes/ why or why not? How would you describe your classroom relationship with your accounting teacher? Is this relationship important to your learning of accounting? How confident are you in meeting your assessment requirements for the financial units of the course and why? What methods have you implemented to answer the tough accounting questions? What methods have you implemented to answer the tough accounting questions?

Taking the all three cohorts together, all respondents unanimously agreed that the student teacher relationship was imperative to success. The findings were most conclusive:

R1 NOVCE: He helps my confidence and it is important that you interact with the teacher well, it would impact your result and learning process.

R2 NOVCE: He is a good teacher and not difficult, I get on well with him. Yes I still believe that you need to have a good friendship with teacher to help with any problems. It makes it easier to pass because teacher is helping my confidence.

R3 NVCEAC: The relationship is that I believe you must get along with the teacher, so you are more inclined to do the work and feel that you are being taught well, you know, it is important that the teacher has the knowledge, definitely important for me anyway to learn and feel confident.

They developed this:

R1 VCEAC: I think the teacher is good. I had a bad relationship in high school and it was not good. I feel sorry for my classmate as she isn’t getting it and hates it. She and school aren’t happening and she misses a lot of classes and is way behind. You can’t miss the accounting classes as you will fall behind, and not be able to catch it up it will take a while. I have a broad relationship and can go up to the teacher and ask questions for the hard and difficult questions.

R1 NVCEAC: Definitely. When a teacher takes interest in you, it makes it is much easier. You have the motivation and you are not ignored. I personally like that attention, as it pushes me to succeed and becomes more interesting, which is beneficial to me.
R3 NOVCE: Yes the relationship does help me because if you dislike your teacher you are more inclined not to listen to what they want to say or want to teach you. It’s better to have a friendly relationship than a bad one. I had a bad experience with one teacher in high school and I did not do well in that subject.

Summary

- Across all cohorts respondents commented on the importance of having a collaborative and supportive relationship with the teacher.
- Across all cohorts respondents commented that the interaction with a teacher impacts upon the learning process and upon transfer of learning.
- Across all Cohorts respondents commented that a bad experience with a teacher will deter success.

4.4 Dislike of numbers as a barrier to learning

Do you feel working with maths, formulae and numbers to be difficult? If so why?

4.4.i VCEAC

R1: The math so far is all OK and I understand accounting.

R2: I did maths in VCE and I am ok with formulae. I enjoy accounting it is not as easy as pure maths and is a challenge.

R3: Accounting was a bit tricky at first encounter and was overwhelming with all the theory, facts and figures but once you understand the formulae and get some sort of system and routine in place you learn how to do it.

Summary

- This cohort relates maths in VCE in assisting with the maths of accounting.
- R3 discussed the overwhelming nature of accounting in the first encounter, and the requirement of a system to understand how to do it.
4.4.ii NVCEAC

R1: You really need to understand maths and formulas to get this intro subject down pat. Percentages are important.

R2: The numbers and percentages and formulae are difficult for me. I did maths in Year 12 (general) and did some business maths, and I remember some of that stuff but maths was never my best subject. I don’t remember a lot of it…eh I kind of get it.

R3: I did maths in Year 12. I don’t know whether it did help as its early days, but I guess so, its basic accounting at the moment. It’s understanding the formulas and how to do it to get through the accounting calculations.

Summary

- This cohort needed to understand maths and formulae to obtain success for accounting calculations.

4.4iii NOVCE

R1: lots of students don’t turn up as they hate numbers and don’t pass accounting.

R2: I have no issues with numbers so I can understand accounting.

R3: Its not just maths, I am also finding the terminology as very difficult.

Summary

- Respondents relate maths and accounting for understanding.
- R1 comments that students avoid accounting classes due to the dislike of numbers effecting success.
4.5 The importance of group work dynamics

What methods have you implemented to answer the tough accounting questions? William Angliss Institute of TAFE encourages group work with other students do you think this is helpful in your transfer of learning?

The aim of this question was to establish patterns of adult learning and how these contribute to understanding accounting.

4.5i VCEAC

R1 totally disliked group activities: I hate working in groups, just because people don’t, not everyone contributes, the work they should and it’s harder to get it done, especially when you don’t have a lot of spare time to do the work.

R2: We have an understanding (a pact) with my classmates that if one of us doesn’t understand we help each other out. This we have been successful with and do it constantly as it reinforces our learning and understanding.

R3: We talk to each other and that helps a real lot, as we can go through each problem and pull each other through. I am capable of learning by myself but having your friends there is a safety net if you are having trouble with it especially when you cannot access a teacher.

4.5ii NVCEAC

R1: We work in pairs in class and talk to each other and this helps us to understand, we keep helping each other and you don’t feel intimidated in not knowing answers and it makes class a lot easier. You have to ask your friends because this helps you learn.

R2: The activities we do in group work, I like to go at my own pace, we do help each other though when there are two of us and that helps.

R3: I prefer just to work with my classmate and not more than two people in a group because I guess that I feel does help me learn, especially the repetitiveness of the work. I can understand why we do this as in Hospitality you have to work with others. In the group activity I am not too sure if I am learning, come to think of it, when we there are others and input from others and me doing it, I guess I am learning and learning from that kind of thing.
4.5iii NOVCE

All respondents agreed that the method was successful.

R1: At home on your own no one is there to help you at school I can get reinforcement from asking for help. That’s my study method.

R2: Group work I like, as it helps me I can speak my opinion and I improve more my thinking.

R3: I work in a group and talk to my friends about it. I like group activity so long it’s in a good group. If you don’t get along with others in the groups then it becomes very difficult to learn together. I like it because there is more opinions than one so you can all contribute what you think is rights and which way to go. By yourself you only have yourself as to be the guide.

Summary

- Eight out of nine respondents agreed that group dynamics had an impact for learning accounting. The students consulted each other to grasp understanding.

4.6 Future Recommendations

In your own words how can William Angliss Institute improve the delivery of financial subjects?

4.6i VCEAC

R1: Not to rush so much, slow down as the work we have done in a couple of weeks was a term at high school, detail is very different, as high school we were spoon fed, at TAFE you have to do more of the work. I thought of the non-accounting students that this is too fast and they would lose it.

R2: It is a bit hard with the subject as there is too much cramming of information, the chunks are too big. It was very hard to absorb and we need to have it repeated again.

R3: We get a giant thick book with all the finance in it, a real thick book, and all the information is in there, but it is very hard to find where all the stuff is there in 100 pages and the tracking is difficult. Personally I feel it’s better to do it step by step.
4.6ii NVCEAC

R1: WAI should do support classes for the homework and assignments, that’s what you struggle with and I feel that I can’t and don’t know who the teacher is, where he is and how to make a time to meet and discuss my difficulties. I find that I couldn’t get help as I don’t know how to access the teacher. In high school we had maths assist, which would be good to do this here at TAFE to get extra help.

4.6iii NOVCE

R1: It’s quite sad with finance, it needs a lot of help from the teacher and guidance and you must do the work. Because there are so many students the teachers cannot do any one-on-one. The students like to copy just to hand the work in so they can get a tick for it, but that’s not really helping the learning process.

R2: I would like to see WAI to use more software programs and accounting for accounting like in Vietnam.

R3: Maybe also have more practical than theory. Seeing it done in the work place and how it has been done, I suppose, ‘I learn by doing’ and with others, not by listening.

Summary

- R1 NOVCE comments on smaller ratios for student-teacher support.
- R1 NVCEAC comments on having teacher assist classes.

Stage One Summary - Student respondents (across sections 4.1 to 4.6)

The student findings were the major part of the study. The patterns from the three (3) cohorts resulted in some conclusive evidence:

- Students need a supportive and collaborative relationship for understanding accounting.
- Teachers need to provide more help and guidance for understanding accounting.
- VCE Accounting was not as important for respondents as teacher access, only one of the nine respondents answered favourably to VCE Accounting.
- Knowing maths and formulae was needed to understand accounting.
- Hospitality students enjoy group dynamics as this process aids in understanding.
Stage Two records the responses of Cohort 4 - Teachers, in sections 4.7 – 4.15.

Gaining a teachers perspective for understanding accounting, and to compare the findings against students.

4.7 What has been your training and educational background

To establish the setting and demographics that is typical for TAFE in the delivery of the Advanced Diploma of Hospitality.

R1 – Formal qualifications in Accounting and Hospitality, TAA40104 and training experience.

R2 - Formal Hospitality qualifications, TAA40104 and industry & training experience.

R3 - VCE, Certificate IV, industry and some training experience

R4 - Year 12, formal Hospitality qualifications, TAA40104, with Industry and training experience.

4.8 Why do you teach accounting? Why TAFE?

The following reasons were identified:

1. Having qualifications in the accounting profession.
2. Having any formal hospitality qualification which include similar competencies.
3. Industry experience and training gives understanding of accounting.
4. Involuntary or emergency teachers’ assignment.

R1 fitted criteria 1: I worked with other young accountants, and ‘coalface’ accounting people, which was fun in developing hospitality, tourism as these courses didn’t exist. Cooking and waiters were the hospitality industry and we were part of the set up of diploma and advanced diploma in Hospitality that William Angliss developed.

R2 fitted criteria 4: I was thrown into the accounting by emergency situation, was told by subject facilitator that since I had owned and operated a hospitality business I would have first hand knowledge.
R3 fitted criteria 4: I was retrenched from my job – industry I was part of the gorgeous global financial crisis, I got thrown into this last semester.

R4 fitted criteria 3 and 4: I teach the budgeting unit as that was the lucky draw, and I suppose because I have a background in business management as an F and B Manager I was seen by WAI to have an understanding.

Summary

- Three of the four respondents taught the subject because of involuntary emergency assignment.
- Three of four respondents taught the subject because they are in the hospitality industry.
- Experience leads to the assumption of understanding accounting.

4.9 Do you feel there is a GAP in TAFE Curriculum as per the AQF?
(For accounting units within the Advanced Diploma of Hospitality)

R1: I find that it is partly because of the curriculum people, I understand that you must teach the curriculum and that’s important and necessary…. I also realise that you have to tick the right boxes and so on. I don’t think those people who haven’t worked in hospitality or as an accountant, and seen the merge, (I was lucky as accountant as I did a lot of auditing for hotels and motels and so on) don’t understand the difference between what accountants want and want hospitality people want what managers want.

R2: The gap is that I feel there is not enough streamlining in the courses it’s too broad. The courses should aim at hitting the needs of industry where the courses are more specific tom the different fields in hospitality.

R3: I had a flow on effect which I feel for industry is far better in this regards, be it a new teacher or someone who is doing it more from industry or maybe an older teacher who has been here for many years, and doing it from a numbers point of view. You are not getting synergy that’s where I feel it is falling down.

R4: I don’t think there are any gaps.

Summary
• Three of the four respondents support tailoring the accounting units to the needs of the hospitality industry.
• R1 comments that delivering accounting units for what hospitality managers want is not what accountants want.

4.10 Are you coping with the subject?

R1: Yes no issues, I am coping with the subject.

R2: No. I collapsed.

R3: I feel from time to time because I don’t have an accounting background not on purpose they (students) ask questions that I can’t answer. I make the answer to the student that I am not aware of that answer, but will ask a colleague… I had an incident last semester because I had international students who had re-sits three (3) times… because I was so fair to my students that actually took an awful amount of time and started making up my own tests because there was no help or subject facilitator wanting to help me.

R4: I am coping with the subject as I teach budgeting and that’s straight forward stuff.

Summary

• Two respondents did not cope with delivery as they did not have an understanding of accounting.
• One respondent comments being able to cope with straight forward subjects.

4.11 What are your frustrations in teaching accounting at WAI?

R1 focussed on curriculum: We’ve designed our introductory accounting for basic accounting which is stage 2 of the diploma it’s around teaching using the assumptions that the students know nothing in fact we make the assumption that the students can’t even add or subtract……while they need to know that the debits and credits exist, it’s about a reading of a financial report and so they pick up a balance sheet, the statement of cash flow, a profit and loss whatever you want to call it these days, and get something useful out of it…. that’s our end game for everything.

R2 focussed on collaborative relationships: My frustrations were a lot in myself because I didn’t know what to do and handle the subject I didn’t have the confidence and just could rap my head around
the discipline. After the second week I collapsed mentally and it was very embarrassing as students knew that I was lost. I could not face them (students) and my inability to deliver what was needed really destroyed my confidence to get up in front of a class. I was looking for you.

R3 focussed on collaborative relationships: I feel from time to time because I don’t have an accounting background not on purpose they (students) ask questions that I can’t answer…. I am really lucky that here in the hospitality area that other subject that I do my subject facilitator offers so much assistance and I am used to that kind of person. I am not used to being left out on a limb. This is what happened last semester. Whilst the accounting subject facilitator was on leave the stand in did not want to take responsibility for subject facilitator he said he did not have the time. Had I not had support from another gentleman teacher and his years of experience and layman’s term and additional information, I do not believe I would have gotten through it.

R4 focussed on students: My frustrations revolve around students not wanting to do the subject. And this most of the problems in budgeting is the issue, that I have is a language problem (LL&N) as the actual subject material with no mathematics whatsoever I would send them to learning support who have the programs and remedial programs to assist them.

Summary

- Two teachers introduced supportive and collaborative peer relationships to gain understanding of accounting.

4.12 How are you dealing with students without an accounting exposure? i.e. the difficult learners?

R1: not all students learn the same way… not all students learn, some teachers do not understand it and think its teaching bookkeeping… but it’s not… its teaching management of a financial system. Anybody can type in all the transactions in a right order that’s not an issue. That’s what I have discussed with the people that have attempted to teach those subjects.

R2: I couldn’t deal with the difficult learners because I was one myself. I was looking for you (the researcher) and wishing you were still around. To have continued in this subject I would have had to really have worked very hard and more than likely had to go through the lessons myself. I need to work with other adults to learn and need ‘to do’ to learn.
R3: I make sure that I have the practical class with Microsoft Excel that I have that for an extra hour so when I am teaching and anyone of my students need a one on one and I have a timetabled room with no pay I am offering to my students to get them to pass at the end of the day.

R4: We break it down into small chunks to the ones (students) didn’t understand and work through it. It’s about doing it until they get it right or understands most of my classes, they keep doing it……so I have time to sit with the ones who are slow paced and I can help them and work with them how to develop it.

Summary

- As with students, R1, R2 and R3 teacher respondents identify collaborative and supportive relationships to deal with difficult learners.

4.13 Would a foundation unit or having VCE accounting assist learners without accounting backgrounds?

To search findings to support the question that having a foundation unit or VCE accounting would assist in understanding accounting. The findings:

R1: As an accounting teacher and an accountant I hate the concept of doing any accounting at year 11 and 12 - VCE at all…I have seen some really bad teachers at high school in VCE Accounting. There are errors, mistakes, questions not answered, no comments on the work and that teacher is supposed to be an examiner. I don’t think VCE accounting helps much anyway, it works and it doesn’t work, I don’t think it helps.

R2: A basic ‘how to do it’ manual would go a long way for someone like me.

R3: Something like maybe a similar concept to words or something like that, just to understand what it is it will help demystify, I think that’s the word mystify the students…..we need to have in the back of the book a glossary of terms as the accounting books are too difficult.

R4: Budgets are not very difficult so long as you understand all the concepts and how to use a calculator.
Summary

- R1 places no value on having VCE accounting.
- There was no mention of support for a VCE accounting unit.
- R2 and R3 support a style of glossary as being useful.

4.14 Do you feel you have been adequately trained in dealing with students without accounting backgrounds from the Hospitality and Tourism Industry?

R1: I am more sympathetic to that approach (for hospitality teachers) as I worked with hospitality people over the years both in accounting and teaching. You start to understand what their needs are.

R2: No I don’t have adequate training and let’s not kid anyone here about my training or skills with accounting disciplines.

R3: I absolutely do not feel that I was adequately trained for accounting subjects not via my working background or TAFE… as a teacher I would be better at something that is an industry base which is what we do in industry, I am assumed to be at TAFE all of the FC accountant, industry base person etc. I know that last semester the intro finance I hardly used any handouts or workbooks, instead another teacher was my support and person to consult.

R4: I was very lucky as the teacher who wrote the accounting book for this topic spent a lot of time with me to go through it and running through the classes. My husband also taught accounting budget units and really helped me a lot. All the new bodies get it (accounting subjects) so I was very lucky as the man who put the course together trained me. I do know that others aren’t so lucky.

Summary

- R3 and R4 refer to collaborative and supportive relationships with other teachers for feeling inadequately trained.
- R1 works in supportive and collaborative ways for hospitality people.
- R2 did not have any adequate training directly affecting the teachers’ performance.
4.15 Can you make any suggestions on policy for improvements to understanding accounting?

- R1: The other hospitality trainers, we use a fair few sessional’s teachers here, but I don’t think they are given adequate support for whilst they maybe qualified as accountants and HR managers I do not think they are given enough support from the more experienced teachers about the level we are aiming for how to teach it and deliver it.

- R2: The accounting subjects are too much about accounting rather than how we would really apply them in the real hospitality world.

- R3: Recommendations in the arena are that TAFE can maybe ‘have a how to’ kit on how you are teaching and having a the subject facilitator wants to do it and be clear what the subject facilitator has to do, such a diverse thought on their duties.

- R4: Only more linkage with industry real stuff that students can see and do so they see that its real and in use and not necessarily the accountant in a hotel but the manager as these guys are going to be out there in F and B and front office, what is it that these students will see useful.

Summary

- Two respondents mention support and collaborative relationships with other teachers.

Stage Two Summary– Teacher respondents (across sections 4.7 – 4.15)

The overall rationale of the fieldwork was to draw on student accounts and experiences; this is seen as the major research. The teacher analysis is to cast some perspective and comparison with the student findings, observing whether further patterns would emerge.

Conclusive findings for cohort 4 - teachers:

- TAFE assumes that Hospitality industry experience warrants the ability to understand accounting. This opinion was not supported by teachers.
- Students need to have supportive and collaborative relationships with teachers.
• Hospitality teachers strongly support collaborative and supportive relationships with students.
• Teachers need to have supportive and collaborative with other teachers to understand accounting.
• Students having VCE Accounting studies was criticised by R1 and not raised as an option by R2, R3 and R4.

4.16 Chapter Summary

The qualitative research method adopted for this fieldwork produced richness in the findings, by establishing the following conclusions.

The first fieldwork conclusion was that William Angliss TAFE was a preferred institution for studies in hospitality due to reputation and leadership.

The second fieldwork conclusion was that having a VCE background was not vital for a Hospitality management student in understanding TAFE accounting. There was some support from the hospitality teachers for an introduction to the basics, however the teacher with the accounting background was totally opposed to having any accounting studies in the VCE. Some students also commented that VCE knowledge of mathematics assisted in aiding the understanding of accounting formulae. However having a VCE Accounting background did not emerge as a convincing pattern for understanding accounting in the workplace-ready course.

The next fieldwork conclusion was the emergent theme of a supportive and collaborative relationship. The findings produced re-occurring evidence to support this phenomenon, with two distinct supportive and collaborative relationships emerging.

The first relationship was between student and teacher, proving to be the primary criterion for student respondents in understanding TAFE accounting. The second relationship was between the teacher and other teachers. This supportive relationship assisted non accounting background hospitality teachers to understand TAFE accounting curriculum and deliver that understanding into the classroom.
Finally, recognised in the fieldwork was the consensus amongst students that they also enjoyed the social nature of learning, i.e. group work. In this collaborative and supportive relationship, students needed the socialisation aspect amongst each other to aid the learning experience. For these learners, it is vital that socialisation occurs in the classroom, especially within smaller groups.

In Chapter 5, I turn to the discussion of these findings, in the light of the literature review.
Chapter 5 - Discussion

Overview

This Chapter’s aim is to discuss each of the emergent themes spawned from the findings in Chapter 4, drawing upon a distinction first made in Chapter 1:

1. Pedagogy: VCE’s contribution to learning experiences.

The following sections, Pedagogy, Supportive and Collaborative Relationships, the ‘Revolving Door’ and Socialisation, discuss the themes and patterns, drawing conclusions and finally outlining ‘new understandings’ reached between the literature review (Chapter 2) and findings (Chapter 4).

5.1 Pedagogy

As shown in Chapter 1, I introduced the question ‘to what extent does VCE, especially accounting, provide for the learning of TAFE accounting and how is this to be understood?’ To open this discussion, this passage is taken from Dowd (in Blunden, 1997: 265), on how students learn accounting:

‘Mathematical processes sometimes are associated with memorising, or rote learning, and these processes are sometimes taught without trying to develop the sort of thinking associated with problem-solving, though many mathematics teachers would agree that problem-solving is the most critical of all mathematical skills’.

She continues (p265),

‘In any case, accounting is a little different from mathematics in that it not only requires good analytical skills, but also a strong emphasis on critical thinking. Dembo (1994:130) defines critical thinking as, ‘reasonable, reflective thinking that is focussed on deciding what to believe or do’. Herein lies my task as a teacher to get my students to focus on a question, analyse arguments, understand logic including reference, deduction and induction, identify assumptions and decide on a course of action’.
I had observed in the fieldwork that accounting was a little different from maths, and there was support for Dowd’s claim, where accounting requires more interpretation and thinking, as this example shows:

R3 (Cohort 2): I did maths in year 12 and I suppose this did help, but for accounting there is more interpretation and solutions to work out.

And:

R2: There was a lot of problem solving then equations and it wasn’t a lot like maths, you have to think about what you are doing (in accounting). In maths, and this was never my best subject, I could memorise the formulae and do a solution, you can’t do this in accounting, as you have to think and rationalise and then do a solution.

Having observed that there are opinions on interpretation and critical thinking in understanding accounting, it was necessary to determine the significance of VCE accounting and its contribution (4.2). I asked the question to the student cohorts, as to what their previous educational history was prior to this course (the ‘work-ready’ course), and if accounting was one of their more difficult subjects.

The aim was to establish from Cohorts 2 and 3 if their diverse backgrounds also contributed to understanding accounting, and how difficult they found understanding of accounting. This was then compared with the evidence of those who had a VCE accounting background (Cohort 1).

The following responses and insights were evidenced from the educational background of Cohort 1, having accounting studies in VCE:

R1: What we have done in the intro accounting this term is pretty much what I did in VCE units one and two. I did like the accounting at the start, but then I did not get along with the teacher so I hated the subject.

R2: I enjoy accounting, it is not as easy as pure maths and is a challenge, the difficulty is that it is long winded and monotonous, repetitive, ongoing thing and you lose concentration. VCE kept a broad outline on everything, a bit of what I am doing now.
There was some support for accounting studies in VCE in curriculum, but no direct conclusions. I was expecting to hear very decisive comments on the view that VCE accounting was the reason they understood TAFE accounting, however this did not emerge. Additionally, I observed this from Cohort 1:

R3: Accounting is a bit tricky at first encounter and was overwhelming with all the facts and figures. I am ok with the maths as I had that from VCE.

This student had not reflected on the experiences of accounting from VCE, yet did reflect on the experiences of VCE maths. One could assume, from Cohort 1 that there seems to be agreement with Dowd’s interpretations (1997:265). From the point of view of my research, for the ‘work-ready’ course, there was little connection with VCE accounting experiences. However, this seemed the opposite when understanding maths.

The next observed educational background was that of Cohort 2, the background of ‘no-accounting studies in VCE’ and I recorded the following:

R1: You really need to understand maths and formulae to get this subject down pat. You must go to all the classes to stay on top, otherwise you will fall behind as the pace and workload is huge. The teacher will help you pass.

R2: There was a lot of problem-solving then equations and it wasn’t a lot like maths, you have to think about what you are doing (in accounting). In maths, and this was never my best subject, I could memorise the formulae and do a solution, you can’t do this in accounting, as you have to think and rationalise and then do a solution.

In this cohort, R1 introduces maths to aid understanding and the importance of attending all classes and the introduction at an early stage of the supportive relationship with a teacher. R2, on the other hand, introduces generic skills to aid understanding accounting. This participant makes a distinction that accounting is not the same as memorising a solution such as was required in maths and once again contributes evidence coinciding with Dowd’s assumptions. More so for my research, this evidence disclosed that there were other contributions to understanding accounting, other than having VCE accounting studies.
Proceeding to the observations of insights from Cohort 3, the educational background of ‘no-VCE background’, the following comments emerged:

R1: I think having worked around the accounting system, what I have brought that into the classroom and subject, is a lifelong experience. I believe I have and I used to do group certificates and manual wage entries... maths and formulae don’t bother me too much and it’s not too difficult at all.

R3: I am finding accounting a little hard and it is early days yet, we have only done the basics...VCAL was of no assistance to me for my current accounting classes...however the teacher assisted me to catch up which helped a lot.

R1 introduces life-long learning experiences and R3, who performed VCAL, blatantly denies any contribution from this pedagogy model, but does refer to the supportive relationship of a teacher. Once again, other attributes emerged from this cohort as aiding the understanding of accounting.

Overall, I had observed that there were patterns which included supportive relationships with a teacher, the inclusion of generic skills rather than the technique of memorising and lifelong learning experiences.

Having interviewed all cohorts, I contemplated how much worth could really be placed on having VCE accounting studies. It seemed that there was little support based on the following:

- Cohort 1 did not convincingly state that VCE accounting was the reason for understanding at TAFE
- Cohort 2 introduced a supportive relationship with a teacher and the deployment of generic skills
- Cohort 3 introduced lifelong learning and again a supportive relationship with a teacher

Accordingly, the final observation in my research in gaining a complete perspective was to explore teacher views (Cohort 4). The patterns showed little evidence to categorically state that having VCE accounting studies was imperative for understanding accounting
for the ‘work-ready’ course. Surprisingly, the strongest comment was from R1 as follows:

R1: As an accounting teacher and an accountant I hate the concept of doing any accounting at year 11 and 12 - VCE at all…I have seen some really bad teachers at high school in VCE Accounting. There are errors, mistakes, questions not answered, no comments on the work and that teacher is supposed to be an examiner. I don’t think VCE accounting helps much anyway, it works and it doesn’t work, I don’t think it helps.

In chapter 2, I discussed a comment from Knowles (1980:44): ‘[T]he experience learners brought to a situation was of little worth in pedagogical models if it is teacher-directed’. Over my teaching years, I felt that when learners migrated to TAFE, the self-concept principle would incorporate the reflection of the experiences from having VCE accounting studies. As such, this would be advantageous for a hospitality and tourism student.

This stemmed from my belief that adults (hospitality and tourism students), reflecting on these learning experiences, would hold the VCE in great worth. I centred this assumption via Archer and Garrison (2005:20) who state, ‘Dewey argues that educationally worthwhile knowledge is the result of reflecting upon experience.’ By this I mean that reflection on the VCE would itself be of andragogical benefit.

However, after analysing the findings, I could not find support for my thinking. If by worthwhile VCE experiences we only mean VCE accounting.

In hindsight, what I know now, that I did not know then, is that my thinking was incorrect. Based on my research, I cannot categorically state that the learning experiences of accounting studies in VCE has any direct bearing on understanding accounting in a TAFE environment. However VCE maths was identified as partly helpful.

The next observation was to study the student-teacher relationship.
5.2 Supportive and Collaborative relationships.

Having observed that pedagogy of the VCE accounting disclosed little evidence to support its contribution for TAFE learning experiences, I set about a new focus: the student-teacher relationship.

This phenomenon was discussed in Chapter 2, and I made no secret of this well-documented principle. My study did not re-invent the wheel, in regarding student and teacher relationships, as important aspects of learning. So it comes as no surprise that the themes and patterns that evolved from the fieldwork produced overwhelming support for this principle.

In section 5.1, we had observed that some cohorts mentioned this teacher assistance at pedagogical levels. Moving into the andragogical levels this endorsement was more vivid. Insights taken from the three student cohorts include:

R1 (Cohort 1): I think the teacher is good. I had a bad relationship in high school and it was not good.

R3 (Cohort 2): The relationship is that I believe you must get along with the teacher so you are more inclined to do the work and feel that you are being taught well…you know…it is important that the teacher has the knowledge, definitely important for me anyway to learn and feel confident.

R3 (Cohort 3): Yes the relationship does help me because if you dislike your teacher you are more inclined not to listen to what they want to say or want to teach you. It’s better to have a friendly relationship than a bad one. I had a bad experience with one teacher in high school and I did not do well in that subject.

However, what my exploration did do was to show, that there was a more essential ingredient in the make-up of educational experiences. What emerged qualitatively, from the fieldwork’s ethnographic study, was vividly apparent. Without a supportive and collaborative student-teacher relationship, the principle of self-concept would not develop.

Self-concept was developed through a positive engagement and interaction with the teacher. The following was observed:
R1 (Cohort 2): Definitely. When a teacher takes interest in you, it makes it much easier. You have the motivation and you are not ignored. I personally like that attention, as it pushes me to succeed and becomes more interesting, which is beneficial to me.

R3: I am finding accounting a little hard and it is early days yet, we have only done the basics…VCAL was of no assistance to me for my current accounting classes…however the teacher assisted me to catch up which helped a lot.

5.3 The ‘Revolving Door’

As a researcher and teacher, I needed to ensure that what stencilled my understanding of students’ learning experiences was supported by my peers and colleagues. Accordingly, I gained perspectives from the teacher (Cohort 4), to verify from here on what will now be termed ‘New Understandings’ (expanded in section 5.5).

I was taken by the emerging patterns from my peers and colleagues, as they mirrored the insights of the student cohorts. What had emerged repeatedly was a ‘revolving door’ syndrome of views that solidified the principle of supportive and collaborative relationships.

The meaning of a ‘revolving door’ is that, insights and views kept revolving around this principle of supportive educational experiences. The fieldwork I believe was successful in consolidating Chapter 2 and Chapter 4 with the overall aim and research framework. I provide further evidence:

R1 (Cohort 3): He helps my confidence and it is important that you interact with the teacher well, it would impact your result and learning process.

R2: He is a good teacher not difficult I get on well with him. Yes I still believe that you need to have a good friendship with teacher to help with any problems. It makes it easier to pass because teacher is helping my confidence.

R3 (Cohort 2): The relationship is that I believe you must get along with the teacher so you are more inclined to do the work and feel that you are being taught well…you know…It is important that the teacher has the knowledge definitely important for me anyway to learn and feel confident.
Interestingly, this phenomenon was not exclusive to the student cohort, as teachers also fell well within it, if not more so. This was vividly expressed by the teacher cohort, and their insights are powerful and rich. The following evidence was recorded:

R2: I couldn’t deal with the difficult learners because I was one myself. I was looking for you (the researcher) and wishing you were still around. To have continued in this subject I would have had to really have worked very hard and more than likely had to go through the lessons myself. I need to work with other adults to learn and need ‘to do’ to learn.

R4: I was very lucky as the teacher who wrote the accounting book for this topic spent a lot of time with me to go through it and running through the classes...All the new bodies get it (accounting subjects) so I was very lucky as the man who put the course together trained me. I do know that others aren’t so lucky.

R1: The other hospitality trainers, we use a fair few sessional’s teachers here, but I don’t think they are given adequate support for whilst they maybe qualified as accountants and HR managers I do not think they are given enough support from the more experienced teachers about the level we are aiming for how to teach it and deliver it.

R3: I feel from time to time because I don’t have an accounting background not on purpose they (students) ask questions that I can’t answer…. I am really lucky that here in the hospitality area that other subject that I do my subject facilitator offers so much assistance and I am used to that kind of person. I am not used to being left out on a limb...Had I not had support from another gentleman teacher and his years of experience and layman’s term and additional information, I do not believe I would have gotten through it.

5.4 Socialisation

According to Knowles, Holton III and Swanson (2005:66):

‘the emphasis in adult education is on experiential techniques-techniques that tap into the experience of the learners such as group discussions, simulation exercises, problem solving activities, case methods, and laboratory methods instead of transmittal techniques. Also, greater emphasis is placed on peer-helping activities’.

Within my own research and study, socialisation for learning processes, as discussed in Chapter 2, was realised in the findings of the fieldwork. The socialisation process was practised and supported by both student and teacher cohorts. For customer service
people, such as hospitality and tourism students, the patterns that emerged are vital. The following observations best summarise the evidence:

Cohort 1:

R2: We have an understanding (a pact) with my classmates that if one of us doesn’t understand we help each other out. This we have been successful with and do it constantly as it reinforces our learning and understanding.

R3: We talk to each other and that helps a real lot, as we can go through each problem and pull each other through. I am capable of learning by myself but having your friends there is a safety net if you are having trouble with it especially when you cannot access a teacher.

Cohort 2:

R1: We work in pairs in class and talk to each other and this helps us to understand we keep helping each other and you don’t feel intimidated in not knowing answers and it makes class a lot easier. You have to ask your friends because this helps you learn.

R3: I prefer just to work with my classmate and not more than two people in a group because I guess that I feel does help me learn, especially the repetitiveness of the work. I can understand why we do this as in Hospitality you have to work with others. In the group activity I am not too sure if I am learning, come to think of it, when we there are others and input from others and me doing it, I guess I am learning and learning from that kind of thing.

This interesting recording from R3, displays a student after reflecting, changing their view to agreeing that there are learning dynamics in group work.

Cohort 3:

R2: Group work I like, as it helps me I can speak my opinion and I improve more my thinking.

R3: I work in a group and talk to my friends about it. I like group activity so long it’s in a good group. If you don’t get along with others in the groups then it becomes very difficult to learn together. I like it because there is more opinions than one so you can all contribute what you think is rights and which way to go. By yourself you only have yourself as to be the guide.
Clearly the connection between Chapter 2 and Chapter 4 via the fieldwork, proved beyond reasonable doubt that socialisation is an essential ingredient, for the principles of supportive and collaborative relationships. As described by Knowles (1980:43), ‘Teachers have a responsibility to encourage and nurture this movement’.

Finally, in this discussion of socialisation, the research once again uncovered, that this was not a process exclusive to students. There was a pattern of socialisation that occurred within the cohort of TAFE teachers. They too worked in teams and groups, to aid understanding. The following is evidence of this:

R3: I feel from time to time because I don’t have an accounting background, and they (students) ask questions that I can’t answer. I make the answer to the student that I am not aware of that answer, but will ask a colleague...had I not had support from another gentleman teacher and his years of experience and layman’s term and additional information I do not believe I would have gotten through it.

5.5 New Understandings

One of the overriding reasons for my doing this research was to determine what impact accounting studies in VCE plays for TAFE students, if any. I had a curiosity to discover whether this aids understanding of accounting. The desire was a result of my high school years when I didn’t have any accounting studies (Matriculation in the 70s) and found understanding difficult during my earlier undergraduate years in a Bachelor of Business course. This lead to the conviction that having the VCE pedagogy in accounting would be a worthwhile educational experience in understanding sophisticated discipline.

First new understanding

From the point of view of my research, when there is a requirement for interpretation and critical thinking in accounting, there is little reflection on VCE accounting experiences.

One reason for this is, according to Dowd (Blunden 1997:265), ‘Work within the accounting profession requires well-developed metacognitive skills. These are the sort
of skills that are used to successfully complete difficult tasks and to analyse financial data’. The author places significance on understanding to be more than just recording and memorising information, as accounting requires well-developed metacognitive skills.

As mentioned in section 5.1, what I did not know then, but I do know now, is that my conviction was incorrect and that I needed to redress my thinking. In my first new understanding, it became quite evident from my research that accounting studies in VCE lacked this intelligent behaviour, or as Dowd terms it ‘metacognition’, simply because there was no promotion of self-concept in the sense that it requires awareness of meta-cognition. The total learning across the VCE accounting studies is 100% teacher-directed.

Thus, for understanding a sophisticated subject such as accounting, there is a requirement for the promotion of self-concept and the pedagogy of the VCE accounting is not one of the ingredients. However, VCE maths was influential for some, in meta-cognition.

**Second new understanding**

Cohorts 2 and 3 supported this re-direction, that VCE accounting was not a crucial ingredient in understanding; rather it was the supportive and collaborative relationships which were highly regarded as the key for this new understanding. More so, understanding accounting required the teacher relationship to have a marriage of both essential ingredients, namely, one of collaboration and one of support. The two travel hand in hand. This is expressed by Knowles (1980:57), ‘The learning environment is characterised by physical comfort, mutual trust and respect, mutual helpfulness, freedom of expression, and acceptance of differences.’ Further evidence is observed from student Cohort 2:

R1: It’s quite sad with finance, it needs a lot of help from the teacher and guidance and you must do the work. Because there are so many students the teachers cannot do any one-on-one. The students like to copy just to hand the work in so they can get a tick for it, but that’s not really helping the learning process.
R1 further adds:

WAI should do support classes for the homework and assignments, that’s what you struggle with and I feel that I can’t and don’t know who the teacher is, where he is and how to make a time to meet and discuss my difficulties. I find that I couldn’t get help as I don’t know how to access the teacher.

It was these insights and views which actually stencilled my understanding as to how I understand, and how students understand, accounting at WAI.

**Third new understanding**

For this ‘work-place ready’ course, the research placed much weight on the principles of socialisation, as discussed in Chapter 2. That is, adults learn from other adults. Knowles, Holton III and Swanson (2005:319) make the comment that, ‘Many things can only be learned by interacting with other people, so social learning skills are most important.’

In the observation of the student cohorts, this is more so when student learners are uncertain of ‘knowing that’ or ‘knowing how’ they would consult and collaborate with each other, and with other teachers. This reflection on each others’ experiences are, for this new understanding, essential ingredients, which ignite the principles of self-concept.

This was not exclusive to student learners, as the observations from the teacher cohort also applied. The teachers, when they were uncertain of ‘knowing that’ or ‘knowing how’, would also consult and collaborate with each other.

Thus these ingredients are essential for the ignition of self-concept and emerged for all adults in all dimensions of my fieldwork.

**A final new understanding for William Angliss Institute of TAFE**

My research provokes the following claim. TAFE should ensure that classrooms adopt the following strategy: a combination of processes which generate supportive and
collaborative relationships and socialisation activities. It is these phenomena that create a spring-board for understanding, and that are the vital ingredients for hospitality and tourism learners (the mix of learners who undertake the workplace-ready course) when understanding a sophisticated discipline such as accounting, and not by having VCE accounting studies, as I was first led to believe.

These new understandings are the way forward, and conclusions will be drawn and finalised in Chapter 6, fulfilling my research aims and objectives.
Chapter 6 - Conclusion

Overview

This final chapter indicates how the aim was fulfilled from the arguments in the discussion, and the conclusions drawn are in the form of a response to my research question. This conclusion is in the methodological context of experiential analysis in how I understand, and how hospitality and tourism students understand, accounting and for the TAFE ‘work-ready’ course.

The chapter begins by re-visiting the research question which has all along been the focus of the study. Then it outlines the limitations of the experiential and theoretical work. Finally, the chapter provides implications for TAFE and way forward for aspects of VET.

6.1 The Research Question Answered

This thesis commenced by asking ‘To what extent does VCE, especially accounting, provide for the learning for TAFE accounting and how is this to be understood?’ The following is my conclusion:

When there is a requirement for interpretation and critical thinking in accounting, there is little reflection on VCE accounting experiences. One reason for this is, according to Dowd (Blunden 1997:265), ‘Work within the accounting profession requires well-developed metacognitive skills. These are the sort of skills that are used to successfully complete difficult tasks and to analyse financial data’.

I know now that accounting studies, in the VCE, lack this intelligent behaviour, or as Dowd terms it ‘metacognition’. I put it down to minimal formation, or even an absence, of self-concept and generic skills, for which my study has concluded, are essential ingredients for understanding TAFE-level accountancy. The learning across studies in VCE is 100% teacher-directed and, subsequently, to understand a sophisticated subject such as accounting, there is a requirement for the essential ingredients of self-concept. Little evidence was found to support the VCE accounting experience in this respect.
6.2 Limitations of this research

Firstly, having only studied one Victorian TAFE with a total of nine student participants, and four teacher participants, I acknowledge that the fieldwork is small and needs a far larger qualitative pool to draw from. Demographic location, time and size were all factors of this limitation.

Secondly, having only focussed on hospitality and tourism students as indicative of customer service people, other customer service fields such as retail, public service and telecommunication industries, to mention a few, could also be studied and may give diverse results.

Thirdly, observation of only one ‘work-place’ ready course the ‘Advanced Diploma of Hospitality’, is not widely indicative of all workplace-ready courses, as there are many others within the VET sector.

6.3 Implications for TAFE

For an institute such as William Angliss TAFE, there were several insights. All student cohorts indicated that WAI was the choice of TAFE, due to its location, reputation and quality. The student cohorts felt that they had chosen wisely an institute that represented the hospitality and tourism industries, and that their future qualification would benefit them in their careers. Accordingly, the ‘Advanced Diploma of Hospitality’ was a preferred course of study for reasons of obtaining a quality hospitality management career.

One main implication is that the teaching styles and teachers’ qualifications supported selection of WAI. The theme via the student cohorts was that this course would ultimately secure a high quality outcome and pathway. The overall implication for WAI is to ensure that their TAFE model does not lose its prestige, reputation and quality outcomes focus.

An important insight was observed where, in evidence provided by the student cohorts, they stated that the WAI curriculum design of the Advanced Diploma of Hospitality
course was crammed, and students felt rushed. The context was specific to the accounting units of study and interestingly, came from Cohort 1. If they were finding the pace blistering and hard to understand, then the non-accounting-background cohorts would collapse under the pressure.

The cohorts had also highlighted the importance of incorporating more practical classes that embody problem-solving techniques and harness ‘learn by doing’ principles. Specifically, Cohort 3, being a mixture of backgrounds highlighted that learning was by doing and not by listening. There was also reference given to have support classes for homework and assignments of a more one-to-one setting, as within the class groups it was hard gaining access to the teachers. Again, Cohort 3 specifically alluded to high student-to-teacher ratios acting as a barrier to learning.

The dominant implication is that students in the transition from pedagogy to andragogy are experiencing the emergence of self-direction, i.e. a self-concept. From the point of view of TAFE, there may be a requirement for a de-acceleration of delivery content as students are requiring more time for self-concept adjustment. Further, TAFE should promote principles of ‘learn by doing’ with practical classes.

This emergence of self-concept for the cohorts brought about an immediate reliance on the supportive and collaborative relationships with teachers. As mentioned in Chapter 5 there was a ‘revolving door’ of evidence for these relationships, which was not exclusive to students alone, as observations of the teacher cohort also indicated the requirement of supportive relationships between teacher and teacher. This emergence of consultation acted as a pathway for understanding accounting.

My study’s main contention for understanding TAFE accounting is that any reliance upon memorisation alone (rote learning) is not sufficient, as there is a key focus on interpretation and problem-solving. Dowd’s comments (Blunden, 1997:265) highlight this notion and the cohorts amplify this notion within my research.
Thus there are two specific implications for TAFE:

i. Within the classroom setting, experiential techniques such as discussion, problem-solving cases, simulation exercises, field experience and the like should be adopted.

ii. For teachers’ understanding, there was a real desire to embrace a socialisation process that harnesses discussions, consultations and comparison of notes. WAI should pursue the method of team moderations, validation of curriculum and peer group meetings.

6.4 A TAFE Checklist for change

The following is a checklist, which summarises these implications for TAFE, as disclosed from my research study, and assisting understanding accounting.

Students:
- Have smaller teacher-student ratios, recommendation 1:20 (teacher to student).
- Slow the pace of delivery.
- Embodiment of experiential techniques.
- Access to teachers for one-on-one consultation.
- Learning materials should be broken into smaller chunks or modules, and mapped according to the specific element criteria of a unit of competency.
- Encourage group activities and exercises, promoting adult theories of socialisation.

Teachers:
- Ensure that all teachers are adequately trained in the arena of hospitality-specific accounting.
- Identify and analyse each problem and generate the outcomes or goals.
- Have access to subject leaders for the consultative process.
- Introduce classroom activities that develop metacognitive skills.
- Enforce the processes of supportive and collaborative processes for student-teacher and teacher-teacher.
- Access to support classes for struggling learners, a concept of ‘accounting assist’.

6.5 Suggestions for Vocational Education and Training (VET) research

Based upon the findings of my research, this is only a snapshot related to the customer service industry, as the focus was on one industry, i.e. hospitality and tourism. This snapshot, being small, was vivid in its evidence and powerful in its support of educational experiences.

The way forward from this thesis is to set up the research at a doctoral level that looks at the ‘big picture’ by exploring learning experiences more fully, by broadening the findings of this research, and also by investigating the significance of the industry as a contributor for understanding accounting. Future researchers could expand my research to incorporate a global (national) TAFE picture and look at other learning experience cohorts, before and after TAFE studies.

Knowles (1970) suggested an important change in the way in which educational experiences for adults should be designed. A future benefit for researchers could be to transcend andragogy towards a truly self-determined learning such as heutagogy. A quotation from Hase-Kenyon, website (<http://www.avetra.org.au/abstracts_and_papers_2001/Hase-Kenyon_full.pdf> cited 10 May 2010) defines ‘heutagogy’:

Heutagogy the study of self-determined learning may be viewed as a natural progression from earlier educational methodologies – in particular from capability development - and may well provide the optimal approach to learning in the twenty-first century.

The authors claim heutagogical approaches to vocational education and training recognise the critical importance of the learner in all aspects of the learning process - not just the teaching. The aim is to provoke, in learners, how to learn and facilitate their development of capability, and that as a stakeholder, the learner is involved in the determination of learning objectives and how these may be achieved. Thus, the
emphasis is on process rather than outcome, and the ownership over the learning is enhanced, as well as the likelihood that the learning will in fact be meaningful.

In Chapter 1, I noted that Enterprise is directing the goal of training, driving the employee to master knowledge, skills and behaviour quickly, and apply them to the daily workplace. Thus a suggestion for VET is that learning experiences such as heutagogy would complete the picture (Pedagogy-Andragogy-Heutagogy) and may be appropriate to the needs of learners in the twenty-first century, particularly in the development of metacognition. Exploring and discovering the implications of heutagogy for higher education and vocational education would certainly prove to be pioneering.

6.6 The end of the story (or is it...?)

Casting your mind back to the start of this journey, and as I have discussed it in Chapter 5, it is thanks to the ingredients of adult education that we are able to have a plethora of work-place ready courses. The key ingredient for us as teachers and for TAFE policy is, to understand that without the embodiment of the principles of andragogy, understanding a sophisticated discipline such as accounting does not occur.

Within my research we have shown this, and to put it into a Holmesian deduction (Sir Arthur Conan Doyle, Sherlock Holmes)...‘The world is full of obvious things which nobody by any chance ever observes’ (Excerpt from, ‘The Hound of the Baskervilles’). In reality, this master’s thesis is only the start of a new journey, and the continuing story is best quoted by the fictional character Sherlock Holmes…‘The temptation to form premature theories upon insufficient data is the bane of our profession’. (Excerpt from, ‘The Valley of Fear).
Appendices

Appendix 1 – Interview Schedule

Students

1. What course are you studying?
2. Why did you select this course? And why at William Angliss Institute of TAFE (WAI).
3. Tell me about your career aspirations.
4. What was your previous educational history prior to this course?
5. Is accounting one of your more difficult subjects in the course? If so why?
6. Do you feel working with math’s, formulae’s and numbers to be difficult? If so why?
7. Has your previous educational background contributed to your learning of accounting units?
8. Do you think as a hospitality student an understanding of accounting will be important for your future career? How so?
9. Do you look forward to coming to accounting classes? Why or why not?
10. How would you describe your classroom relationship with your accounting teacher.
11. Is this relationship important to your learning of accounting?
12. How confident are you in meeting your assessment requirements for the financial units of the course why?
13. What methods have you implemented to answer the tough accounting questions.
14. William Angliss Institute of TAFE encourages group work with other students do you think this is helpful in your transfer of learning?
15. In your own words how can William Angliss Institute improve the delivery of financial subjects.
Appendix 2 – Interview Schedule

Teachers

1. What has been your training and Educational background.
2. Why do you teach Accounting? Why TAFE?
3. Do you feel there is a GAP in TAFE Curriculum as per the AQF
4. Are you coping with the subject?
5. What are your frustrations in teaching accounting at WAI?
6. How are you dealing with students without an accounting exposure? i.e. the difficult learners?
7. Would a foundation unit or having VCE accounting assist learners with no accounting backgrounds?
8. Do you feel you have been adequately trained in dealing with students with no accounting backgrounds from the Hospitality and Tourism Industry.
9. Can you make any suggestions on policy for improvements to understanding accounting?
Appendix 3

PLAIN LANGUAGE STATEMENT:
For Student participants – William Angliss Institute of TAFE

“Understanding Accounting for Hospitality and Tourism TAFE students”

You are invited to participate in the above research project, which is being conducted by Associate Professor David Beckett (supervisor) and Mr. Panfilo (Paul) Cavicchia (Masters Student) of the Melbourne Graduate School of Education (MGSE) at The University of Melbourne. Your name and contact details have been drawn at random from a database of former applicants for ethics approval, with the permission of the General Manager of the William Angliss Ethics and Research Committee and Office, Melbourne Research Office. This project will form part of Mr. Cavicchia master’s thesis, and has been approved by the Human Research Ethics Committee at the University of Melbourne.

The aim of this study is to investigate what are your learning experiences and compare whether or not having an accounting VCE background enhanced learning, what could be improved, and if so, in what ways. Should you agree to participate, we would ask you to participate in a brief interview of about 15-20 minutes, so that we can get a more detailed picture of what improvements could be made. With your permission, the interview would be tape-recorded so that we can ensure that we make an accurate record of what you say. When the tape has been transcribed, you would be provided with a copy of the transcript, so that you can verify that the information is correct and/or request deletions.

We intend to protect your anonymity and the confidentiality of your responses to the fullest possible extent, within the limits of the law. Your name and contact details will be kept in a separate, password-protected computer file from any data that you supply. This will only be able to be linked to your responses by the researchers, for example, in order to know where to send your interview transcript for checking. In the final report, you will be referred to by a pseudonym. We will remove any references to personal information that might allow someone to guess your identity; however, you should note that as the number of people we seek to interview is very small, it is possible that someone may still be able to identify you.

Once the thesis arising from this research has been completed, a brief summary of the findings will be available to you on application at the Melbourne Graduate School of Education (MGSE). It is also possible that the results will be presented at academic conferences. The data will be kept securely in the Melbourne Graduate School of Education (MGSE) for five years from the date of publication, before being destroyed.

Please be advised that your participation in this study is completely voluntary. Should you wish to withdraw at any stage, or to withdraw any unprocessed data you have supplied, you are free to do so without prejudice. The researchers are not involved in the ethics application process. Your decision to participate or not, or to withdraw, will be completely independent of your dealings with the ethics committee, and we would like to assure you that it will have no effect on any applications for approval that you may submit. If you would like to participate, please indicate that you have read and understood this information by signing the accompanying consent form and returning it in the envelope provided. The researchers will then contact you to arrange a mutually convenient time for you to complete the interview.

Should you require any further information, or have any concerns, please do not hesitate to contact either of the researchers; Assoc Professor David Beckett, Mr. Paul Cavicchia. Should you have any concerns about the conduct of the project, you are welcome to contact the Executive Officer, Human Research Ethics, The University of Melbourne.
Appendix 4

PLAIN LANGUAGE STATEMENT:
For Teacher participants – William Angliss Institute of TAFE

“Understanding Accounting for Hospitality and Tourism TAFE students”

You are invited to participate in the above research project, which is being conducted by Associate Professor David Beckett (supervisor) and Mr. Panfilo (Paul) Cavicchia (Masters Student) of the Melbourne Graduate School of Education (MGSE) at The University of Melbourne. With the permission of and William Angliss Ethics and Research Committee and the Human Research Committee of the University of Melbourne Research Office. This project will form part of Mr. Cavicchia master’s thesis, and has been approved by the Human Research Ethics Committee at the University of Melbourne.

The aim of this study is to investigate what are student’s learning experiences and compare whether or not having an accounting VCE background enhanced learning, what could be improved, and if so, in what ways. Should you agree to participate, we would ask you to participate in a brief interview of about 20 minutes, so that we can get a more detailed picture of what improvements could be made. With your permission, the interview would be tape-recorded so that we can ensure that we make an accurate record of what you say. When the tape has been transcribed, you would be provided with a copy of the transcript, so that you can verify that the information is correct and/or request deletions.

While complete anonymity is not possible, your responses will be coded to ensure confidentiality within the limits of the law. Your name and contact details will be kept in a separate, password-protected computer file from any data that you supply. This will only be able to be linked to your responses by the researchers, for example, in order to know where to send your interview transcript for checking. In the final report, you will be referred to by a pseudonym. We will remove any reference to personal information that might allow someone to guess your identity; however, you should note that as the number of people we seek to interview is very small, it is possible that someone may still be able to identify you.

Once the thesis arising from this research has been completed, a brief summary of the findings will be available to you on application at the Melbourne Graduate School of Education (MGSE). It is also possible that the results will be presented at academic conferences. The data will be kept securely in the Melbourne Graduate School of Education (MGSE) for five years from the date of publication, before being destroyed.

Please be advised that your participation in this study is completely voluntary. Should you wish to withdraw at any stage, or to withdraw any unprocessed data you have supplied, you are free to do so without prejudice. The researchers are not involved in the ethics application process. If you would like to participate, please indicate that you have read and understood this information by signing the accompanying consent form and returning it in the envelope provided. The researchers will then contact you to arrange a mutually convenient time for you to complete the interview.

Should you require any further information, or have any concerns, please do not hesitate to contact either of the researchers; Assoc Professor David Beckett, Mr. Paul Cavicchia. Should you have any concerns about the conduct of the project, you are welcome to contact the Executive Officer, Human Research Ethics, The University of Melbourne.
Appendix 5

Consent Form

Melbourne Graduate School of Education (MGSE)

PROJECT TITLE: ‘Understanding Accounting for Hospitality and Tourism TAFE students’

Name of participant: ________________________________________________________________

Name of investigator(s): Panfilo (Paul) Cavicchia

1. I consent to participate in this project, the details of which have been explained to me, and I have been provided with a written plain language statement to keep.

2. I understand that my participation will involve an interview and observation and I agree that the researcher may use the results as described in the plain language statement.

3. I acknowledge that:

(a) the possible effects of participating in the interview and observation have been explained to my satisfaction;

(b) I have been informed that I am free to withdraw from the project at any time without explanation or prejudice and to withdraw any unprocessed data I have provided;

(c) the project is for the purpose of research;

(d) I have been informed that the confidentiality of the information I provide will be safeguarded subject to any legal requirements;

(e) I have been informed that with my consent the interview will be audio-taped and I understand that audio-tapes will be stored at University of Melbourne and will be destroyed after five years;

(f) my name will be referred to by a pseudonym in any publications arising from the research;

(g) I have been informed that a copy of the research findings will be forwarded to me, should I agree to this.

I consent to this interview being audio-taped □ yes □ no (please tick)

I wish to receive a copy of the summary project report on research findings □ yes □ no (please tick)

Participant signature: __________________________________________ Date: ____________________________
Appendix 6

Authority to Conduct Research at William Angliss

28 September 2009

Mr. Paul Caviccia

Dear Paul

Re: Application to William Angliss Institute Ethics Committee for approval of the Project: Understanding Accounting for TAFE Hospitality and Tourism Students

I am pleased to be able to formally advise you on behalf of the William Angliss Ethics Committee and Research Committee of their approval for the interview research component of your project.

On behalf of the Institute I wish you success with your Masters by Research with The University of Melbourne.

Yours sincerely

[Signature]

Jacqueline Smith
Manager
Curriculum, Research and Learning Services
Appendix 7 – Data Grid - Students
Appendix 7 – Data Grid - Teachers
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**URL Addresses**


<http://www.goingtouni.gov.au/Main/CoursesAndProviders/ProvidersAndCourses/HigerEducationInAustralia/VocationalEducationTraining.htm>, (viewed 3rd February 2010).


Understanding accounting for TAFE hospitality and tourism students


Persistent Link:
http://hdl.handle.net/11343/35496

File Description:
Understanding Accounting for TAFE Hospitality and Tourism Students

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