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on Higher Education :
Impact on Accounting Education**

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AUSTRALIAN GOVERNMENT POLICY ON
HIGHER EDUCATION :
IMPACT ON ACCOUNTING EDUCATION

By

**Joan Wells
Senior Lecturer
Swinburne Institute of Technology
Hawthorn, Victoria, Australia**

ABSTRACT

The Australian Commonwealth Government has embarked on a process of reform in higher education which comes after a period of severe cutbacks in the funding of education. The cutbacks were not limited to education but were part of the present **Government's** overall attempt to control total expenditure. The reforms fall into three basic areas: Amalgamation of institutions of higher education, the introduction of the Higher Education Contribution Scheme where students are required to contribute to the cost of their education and the Full Fee Paying Scheme where overseas students are charged a fee based on full average cost.

This paper addresses the reforms and the impact of these reforms on higher education generally and accounting education specifically.

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AUSTRALIAN GOVERNMENT POLICY ON HIGHER EDUCATION: IMPACT ON ACCOUNTING EDUCATION:

INTRODUCTION

This paper describes recent Australian Commonwealth Government policies and reforms in higher education [higher education in Australia is essentially post secondary education, *i.e.* tertiary education] and their consequences for accounting education. The policy changes come after a period of cut backs in the funding of higher education. These cut backs were part of an overall attempt to control the total expenditure of the Commonwealth Government. The Commonwealth Government has been in surplus from 1987 to 1990 after more ~~than~~ twenty years of deficit spending. It became evident that without policy changes further economies in education expenditure were not possible. The three major areas of reform are as follows:

A Unified National System of Higher Education (Amalgamations) was initiated on the premise that cost efficiencies were capable of being achieved through economies of scale. Particularly mention was made of the potential to reduce administration costs. Larger institutions were noted to have lower administration cost per student ~~than~~ smaller institutions. (Dawkins 1987, p. 33)

The Higher Education Contribution Scheme (HECS), where further funding is derived from charges set at 20% of cost on **all** Australian students at universities and institutes. (The user pays principle)

The Full Fee Paying Scheme where overseas students are charged a fee based on the average cost to the university or institute.

Examining the changes instituted by the Commonwealth Government - the amalgamations, the higher education charge scheme and the full fee paying scheme - it is difficult to describe these changes as reforms. It is much easier to see them as budgetary motivated changes made to design a system whereby further control over expenditure is possible to reduce even further Commonwealth Government expenditure on higher education.

Very real concerns have been expressed over the impact of these policy changes on the quality of tertiary education (Senate Standing Committee 1990, p. 1) and on the quality of accounting education specifically (**Mathews** Volume 1 1990, p. 64). The following is a brief description of current developments in higher education in Australia, and the impact on the quality of accounting education.

CUT BACKS IN THE FUNDING OF HIGHER EDUCATION

The **Commonwealth** Government assumed responsibility for the funding of higher education in 1974 taking over from the State Governments. The Commonwealth Government is the major supplier of funding for higher education in Australia. One of the **first** statements made in every Commonwealth budget on education over the period 1980-1990 has been that spending on education has increased in real terms (Commonwealth Budget Papers 1980-1991). No allowance is made for the fact that the student numbers have increased in every year. For the past three years no information about student numbers has been included in the budget papers!

TABLE 1**TOTAL AUSTRALIAN COMMONWEALTH GOVERNMENT FUNDING FOR
HIGHER EDUCATION THROUGHOUT AUSTRALIA****1980-81 TO 1989-90**

YEAR	TOTAL COM FUNDING \$,000,000	GDP NON FARM DEFLATOR	REAL FUNDING \$,000,000
1980-81	1458.4	71.5	2039.7
1981-82	1623.3	79.7	2036.8
1982-83	1775.8	88.4	2008.8
1983-84	1922.7	94.5	2034.6
1984-85	2092.8	100.0	2092.8
1985-86	2511.6	107.1	2345.1
1986-87	2655.9	115.0	2309.5
1987-88	2841.5	123.4	2302.7
1988-89	2913.1	134.7	2162.7
1989-90	3268.6	142.8	2288.9

source: Commonwealth Budget Papers

TABLE 2

REAL AUSTRALIAN COMMONWEALTH GOVERNMENT FUNDING
PER EQUIVALENT FULL TIME STUDENT UNIT (EFTSU)

1980-81 TO 1989-90

YEAR	TOTAL EFTSU '000	FUNDING PER EFTSU \$
1980-81	252.3	8,084
1981-82	255.5	7,972
1982-83	256.5	7,832
1983-84	263.8	7,713
1984-85	271.5	7,708
1985-86	281.9	8,319
1986-87	289.0	7,991
1987-88	295.1	7,803
1988-89	301.6*	7,171
1989-90	317.1*	7,218

source: Commonwealth Budget Papers

* These are estimates of equivalent full time student units in 1988-89 and 1989-90 based on government indications of increased numbers.

Table 1 shows the total annual Commonwealth Government funding of higher education in Australia. It gives the funding in millions of dollars, which is then deflated by the gross domestic product deflator (excluding farm produce) to give real funding each year. When attention is directed to real spending on the higher education portion of the total education budget, even ignoring the increase in student numbers, a real spending in total decreased in six of the ten years. In Table 2 this is broken down to funding per equivalent full time student. From this, the drop in funding per equivalent student over the ten years 1980-1981 to 1989-1990 is 10.71%, and the drop in funding per student over the last three years is 9.67%.

This decrease in real funding per student has occurred at a time of a stated government policy of increasing the retention rates and increasing the numbers of students in the tertiary education system.

AMALGAMATIONS

THE REFORM

The Honourable John Dawkins through the Green Paper (Dawkins 1987) and White Paper (Dawkins 1988) announced a major Commonwealth Government reform, a unified national system of higher education. The amalgamation process has been by far the greatest policy change that has been undertaken in higher education in Australia since the adoption of the Martin report in 1965.

Prior to the adoption and implementation of the present government policy there was a distinction between education at a university and education at an institute of technology. The distinction was that the universities with their emphasis on research were more academically orientated. The institutes with their emphasis on skill training were more practically orientated. This so called binary system of higher education was adopted by

the Commonwealth Government on the recommendation of the Martin Committee Report on Higher Education commissioned by the Menzies Government and conducted from **1961** to **1965** (Davies **1989**, p. 23). This distinction is becoming blurred with the adoption by the present Commonwealth Government of a policy of a **unified** national system of higher education. Institutes and universities are being coerced into amalgamations with the threat of cut backs in funding and/or the refusal of university status for those institutions which fail to co-operate. Australian tertiary education is in the throes of this amalgamation process. The emphasis is on amalgamation to form larger organizations which will be given university status.

Consequences

The process of amalgamation has by no means reached its conclusion. The cooperation of each state has differed. The response of each institution has been different. Amalgamations made in haste have ended in divorce in several instances. But despite this the number of institutions in Australia has been reduced from fifty four to thirty four, (**Baldwin 1990**, pp. **26-28**) most of which now carry the title university. Whether the perceived economies of fewer larger **multi** campus institutions actually eventuates remains to be seen. **While** some amalgamations are demonstrably beneficial others are so contrived that the benefits are hard to imagine. Amalgamations of geographically remote campuses must lead to increased administrative costs. The upgrading of colleges of advanced education to university status is a shift away **from** low cost institutions to relatively high cost institutions.

THE HIGHER EDUCATION CONTRIBUTION SCHEME (HECS)

THE REFORM

This scheme was announced in the 1988/89 Commonwealth budget to take effect from 1st January 1989 (Commonwealth Budget Papers 1988-89, p.104). It was established to help fund the planned expansion of Australia's higher education system. Under the scheme students contribute about 20 per cent of the average cost of a higher education place (\$2250 in 1992). Each semester students choose either to pay **upfront** or to defer payment. **Upfront** students pay 85 percent of their Higher Education Contribution Scheme liability for the semester direct to the institution. The Commonwealth pays the balance on their behalf. **Deferring** students accept a loan from the Commonwealth which pays their total liability for the semester to the institution. Students begin repaying these loans when their taxable income reaches a minimum level (\$25,469 for 1990-91). The Australian Taxation Office collects this payment on behalf of the Commonwealth. The Government announced that moneys from HECS are to be paid into a Trust Fund Account which is to be used to assist in funding the Government's higher education equity and growth objectives (Commonwealth Budget Papers 1988-89). The HECS charge replaced the Higher Education Administration Charge of \$250 per annum which was introduced in 1987 and discontinued from 1989.

Consequences

A deterioration in the quality of teaching as a result of the overcrowding of physical facilities and the decreases in the staff student ratios (**Penington 1988, p.3**) which has accelerated in the last three years has taken place at a time when the students have been compelled to pay for their education.

The government is refusing to fund the unavoidable over-enrolment of students throughout Australia in the 1991 year, while at the same time charging these over-enrolled students their HECS.

FULL FEE PAYING OVERSEAS STUDENTS

THE REFORM

The **Government** announced guide-lines in July 1985 which enable universities and colleges of advanced education to offer full fee courses for overseas students either in Australia or overseas (Commonwealth Budget Papers 1985-86, pp. 101-102). Institutions can offer new courses or extra places in existing courses to overseas students at full cost outside the current quotas. A typical charge for a business student is approximately \$8,000 per annum in 1991. This goes **directly** to the institution and has been promoted by the Government as a way for the tertiary sector to get additional funding.

Prior to the adoption of the present scheme, overseas students attending Australian educational institutions were required to contribute to the costs of their tuition through the Overseas Students Charge. Education of foreign students was seen almost exclusively as an element of the Australian foreign aid program. The charge grew from approximately 35% of the average cost in 1980 to 55% of the average cost in 1988. There was no new intake of subsidized students after the 1st January 1990, as **from** that date **all** new overseas students were full fee paying. Overseas aid by subsidization of overseas students has been replaced by a system of scholarships.

Consequences

The introduction of the full fee paying overseas students program as a means of boosting the export dollar at the same time as giving universities and other institutions the opportunity of generating additional funding has created more stresses on an already overburdened tertiary sector. Real questions can be raised over whether the fees charged actually cover the costs of educating these students and whether the funds generated by the fees charged get down to the faculty level.

The competition between Australian institutions to attract full fee paying overseas students has led to charges falling short of the cost and has led to overseas students being selected into some bachelor degree courses with matriculation scores below what is required of Australian students (Mathews 1990 Volume 1, pp. 150-151).

IMPACT ON ACCOUNTING EDUCATION

Accounting in higher education has been fortunate in that its progress at a grass roots level has been examined 'in detail through the comprehensive Mathews' Report. The Commonwealth Government commissioned a review of the accounting discipline in higher education which commenced in March 1989, concluded in June 1990 and covered courses conducted in 49 government funded higher education institutions throughout Australia. It was chaired by Emeritus Professor Russell Mathews (Mathews, 1990 Volume 1-3).

The major **findings** of the review **committee** were:

At both government and institutional levels there has been persistent neglect, **underfunding** and discrimination against accounting education throughout Australia.

Student-staff ratios in accounting are far too high, academic salaries generally have fallen relative to average weekly earnings, whilst working conditions, teaching and staff accommodation and technical support are unsatisfactory.

Major policy decisions on student growth and the introduction of full fee paying students have been made for financial rather than educational reasons.

Most of the funds from **full** fee paying students have been used for purposes other than the enhancement of the quality of teaching programs.

Some of the major recommendations of the review committee were that:

The Commonwealth Government should adopt a needs based model for funding of accounting education, not the historical models of the past, and institutions should use the same model for funding accounting education internally.

Funds from **full** fee paying overseas students should be used to provide resources on a scale that is at least one third higher than the level of funding per Australian student and full fee paying overseas students should meet entrance requirements equivalent to those for Australian students.

A target student-staff ratio of sixteen to one should be adopted by institutions immediately. There should be no growth in commencing student places in accounting in the next triennium.

The cut backs in real expenditure on higher education per equivalent full time student by the Commonwealth Government have lead to a deterioration in the quality of tertiary education in Australia. The Mathews' Report highlights this deterioration in the accounting discipline (**Mathews** Volume 1, p.64).

The Institute of Chartered Accountants and the Australian Society of Certified Practising Accountants in June 1991 issued a statement on guide-lines for the accreditation of tertiary institutions by the professional accounting bodies (Johns & Cappaletto 1991). This statement follows closely the recommendations made by the Mathews' Report and reflects the concern of the professional bodies over the deterioration in the quality of accounting education. Few institutions, if any, under the present **funding** arrangements have a hope of meeting the guide-lines as set out.

To date the government **has** made no attempt to implement any of the recommendations of the Mathews' Report.

CONCLUSION

All of the government policy changes covered in this paper have been **executed through** the vehicle of the Commonwealth Budget and though announced **as** reforms, the main focus has been to reduce Commonwealth Government expenditure on tertiary education.

The consequences of the current Government policies on higher education in general and accounting education in particular have been to increase staff student ratios and cause **over-crowding** of the physical facilities. There has without a doubt been a deterioration in the quality of higher education in Australia as a direct result of the cut backs in real government funding per student. This deterioration has been **magnified** in its impact on accounting education because of the discrimination against accounting which has occurred historically through the relative weightings given the discipline in the allocation of funding both at a government and institutional level.

As a result of the current recession in Australia with **an** unemployment level currently around 10% a greater number of students are being retained in tertiary education. **This** together with **an** increased demand for places from applicants with no immediate job prospects from the secondary schooling system has lead to severe over-enrolment. The Commonwealth Government has refused to fund this Australian wide over-enrolment. Given these current developments in higher education there can be no improvement in the quality of Australian tertiary education in the foreseeable future.

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