SUSTAINABILITY OF OFFSHORE BUSINESS PROGRAMS: THE KEY TO SUCCESS IN VIETNAM

By

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Professor Christopher Selvarajah (Supervisor)
ABSTRACT

The internationalisation of higher education in Australia over the past two decades has brought about significant growth of overseas enrolments in Australian universities. In particular, growing numbers of international students have enrolled in offshore education programs delivered by Australian universities. The collaboration with an overseas partner to provide offshore education programs has offered many Australian universities an opportunity to achieve growth in student numbers and at the same time, provide international students with a convenient and relatively cost effective education.

While considerable research attention in offshore or transnational education programs has been focussed on issues ranging from quality assurance, intercultural learning, models of delivery and relationships between partner universities, there is relatively little published research on factors influencing the sustainability of offshore programs.

The aim of this research project was to investigate the factors that contribute to the sustainability of an offshore business education program in Vietnam. The offshore business education program analysed was the Masters in International Accounting (MIntA) program jointly delivered in Vietnam by a partnership of the Australian based Swinburne University of Technology and the Vietnamese based National Economics University. The research conducted was in the form of a qualitative case study using systems theory (and its subset, stakeholder theory) as the theoretical framework. The study involved in-depth interviews and focus group discussions with program stakeholders comprising students, employers of students and both academic and administration staff from the partner universities.

The research question posed was:

What factors contribute to the sustainability of an offshore business education program in Vietnam?

In addressing the research question, it was apparent that the expectations, needs and perceptions of stakeholders were central to examining the factors
influencing the sustainability of the offshore education program. Thus, two related questions were also posed

What are the expectations, needs and perceptions of students, employers and staff who are involved in an offshore business education program in Vietnam?

and

Are the expectations, needs and perceptions of students, staff and employers met and does this impact on the sustainability of the offshore business education program?

Stakeholder experiences were evaluated which enabled the researcher to determine whether these experiences were critical success factors linked to sustainability of the offshore business education program.

The findings indicated there were five critical success factors common to all stakeholder groups which contributed to the sustainability of the offshore program. These factors were: reputation of the Australian university; professional accreditation of the program; effective partnership between the providing universities; flexibility in program delivery, and; the opportunity to study in Australia. Based on the research findings, a framework to establish a sustainable offshore education program was devised.

The thesis concluded that although many Australian universities offer offshore education programs from which there are many benefits to various stakeholders, the programs require continual and careful monitoring and active involvement of all stakeholders if the programs are to remain sustainable.
ACKNOWLEDGEMENTS

The thesis and the research from which it has been derived would not have been possible without the support, encouragement and guidance of many individuals and groups to whom I wish to extend my sincere thanks.

The research would not have been possible without the input of my colleagues at Swinburne University of Technology and the National Economics University, together with the input from MIntA students and their employers, who all gave me their valuable time, rich research data and encouragement to complete the research. I thank all participants for their creative contribution to this study and the positive encouragement and support that I received will always be fondly remembered.

I wholeheartedly thank and acknowledge my research supervisor Professor Christopher Selvarajah who has guided me through this entire process with good humour, positive encouragement and constructive support. The invaluable advice, assistance and support from Chris kept me focused and positive on completion and has led directly to the highest quality this dissertation aspired to.

I also thank the Dean of the Faculty of Business and Enterprise and the Head of my department for supporting study leave to enable me to complete the thesis. It allowed me to concentrate on the completion and achievement of my most prestigious award.

Finally, I wish to acknowledge the most important people in my life; my wife Kirsten and son's Caine and Travis for their total support, encouragement and patience in my completing this thesis. In particular I acknowledge the outstanding contribution and sacrifice my wife made in the many hours and days she committed to the creation of this dissertation. You are such a significant part of the completed work as your commitment, dedication and support allowed me to complete the most challenging and significant project I have attempted. Thank you again to my entire family, direct and extended, together with my closest friends for your endless support and understanding during this challenging time. You all are part of my great achievement.

Dedicated to Kirsten, Caine and Travis; and to my proud parents, George and Joy
DECLARATION

This is to certify that:

(i) the thesis contains no material which has been accepted for the award to the candidate of any other degree or diploma except where due reference is made in the text of the thesis.

(ii) to the best of the candidate’s knowledge contains no material previously published or written by another person except where due reference is made in the text of the thesis.

(iii) the thesis exceeds 50,000 words and is less than 100,000 words in length exclusive of tables, figures, references and appendices.

Denis Vinen
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<td>ACCA</td>
<td>Association of Chartered Certified Accountants, UK based</td>
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<td>ADS</td>
<td>Australian Development Scholarships</td>
</tr>
<tr>
<td>AEI</td>
<td>Australian Education International</td>
</tr>
<tr>
<td>AGSE</td>
<td>Australian Graduate School of Entrepreneurship (Swinburne University)</td>
</tr>
<tr>
<td>APEC</td>
<td>Asia-Pacific Economic Cooperation</td>
</tr>
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<td>ASEAN</td>
<td>Association of Southeast Asian Nations</td>
</tr>
<tr>
<td>ASX</td>
<td>Australian Stock Exchange</td>
</tr>
<tr>
<td>AUQA</td>
<td>Australian Universities Quality Agency</td>
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<td>AVCC</td>
<td>Australian Vice-Chancellors Committee</td>
</tr>
<tr>
<td>COE</td>
<td>Council of Europe</td>
</tr>
<tr>
<td>CPA</td>
<td>Certified Practicing Accountants, professional body in Australia</td>
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<tr>
<td>DEST</td>
<td>Department of Education, Science and Training (Australia)</td>
</tr>
<tr>
<td>Doi Moi</td>
<td>Literally means change and newness; Vietnamese term for political and economic reform and renovation in the economy</td>
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<td>EmpHN1-4</td>
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<td>ESOS</td>
<td>Education Services for Overseas Students, Australia</td>
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<tr>
<td>Face to Face communication</td>
<td>Programs delivered by staff directly to students in a classroom or tutorial environment</td>
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<tr>
<td>FBE</td>
<td>Faculty of Business and Enterprise, Swinburne University</td>
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<tr>
<td>GATE</td>
<td>Global Alliance for Transnational Education</td>
</tr>
<tr>
<td>Hanoi</td>
<td>Capital city of Vietnam, located in the north of Vietnam</td>
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<tr>
<td>HCMC</td>
<td>Ho Chi Minh City (formerly Saigon) located in the south of Vietnam</td>
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<td>HREC</td>
<td>Human Research Ethics Committee, Swinburne University</td>
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<tr>
<td>IELTS</td>
<td>International English Language Testing System</td>
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<tr>
<td>JPA</td>
<td>Malaysian Public Service department</td>
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<tr>
<td>MBA</td>
<td>Masters in Business Administration</td>
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<tr>
<td>MIntA</td>
<td>Master of International Accounting program</td>
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<td>MoET</td>
<td>Ministry of Education and Training, Vietnam</td>
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<td>MOF</td>
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<td>MOU</td>
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<td>People’s Army of Vietnam</td>
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<td>Test of English as a Foreign Language (Educational Testing Service)</td>
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<td>Transnational</td>
<td>Education programs delivered in countries outside Australia</td>
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<td>United Nations Educational, Scientific and Cultural Organisation</td>
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<td>VCCI</td>
<td>Vietnam Chamber of Commerce and Industry</td>
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<td>VCP</td>
<td>Vietnamese Communist Party</td>
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<td>VNPT</td>
<td>Vietnam Post and Telecommunications</td>
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<td>WTO</td>
<td>World Trade Organisation</td>
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CHAPTER 1 - INTRODUCTION

1.1 Introduction

Offshore business education programs jointly offered with foreign institutions are a popular form of exporting Australian University education. However a major problem faced with these programs is how to best judge the quality and effectiveness of the education service that is being provided.

The research problem addressed in this study is to identify and evaluate the relative importance of factors that contribute to the sustainability of an offshore business education program in Vietnam. The research was carried out with the co-operation of Swinburne University of Technology (SUT), Australia and the National Economics University Business School (NEU), Vietnam-Hanoi campus.

The research was based on the opinions and perceptions of students, employers and teaching staff involved in the Master of International Accounting (MIntA) program together with other relevant events connected with the program. The MIntA program is an offshore business education program delivered in Vietnam by SUT in conjunction with the NEU. Specific issues addressed were:

- the decisions students make as to why they enrol in an offshore education program and how well that program meets their requirements and expectations
- the reasons why employers support an offshore education program and how well that program meets their requirements and expectations
- the perceptions of teaching staff as to how well the program meets their requirements and expectations and those of students

Observations, interviews and documentation formed the basis of data collection. This was to support educational recommendations and research literature indicating that understanding whether an educational program meets expectations and needs is a necessary ingredient in judging the quality and effectiveness of the education service being provided.
INTRODUCTION

What students, employers and teaching staff require from a program and how well a particular program meets their requirements and expectations is critical for providing and maintaining a quality experience for them. Knowing this may enable universities to put into place a more systematic and strategic planning process to ensure that such offshore ventures will be successful.

The purpose of this study was concerned with research to identify and evaluate the relative importance of factors that contribute to the sustainability of an offshore business education program in Vietnam.

The first chapter of this thesis provides an overview of the study. It discusses the study’s background, rationale, aim and objectives, and scope. Furthermore, it introduces the research methodology and conceptual framework together with limitations and benefits of the study.

1.2 Background of the study

The decision by the Commonwealth Government to allow Australian universities to recruit full-fee paying students and also retain the funds they generate from international student fees, has seen the Australian university sector become both highly internationalised and increasingly dependent on internationalisation for its long-term financial well being (Mazzarol & Hosie 1997). The reduction of Commonwealth recurrent funding has coincided with universities seeking to position themselves in international markets.

In seeking to gain a competitive advantage in international markets, many Australian universities have established offshore teaching programs usually in conjunction with a partner (host) university in the target market. The formation of such a strategic alliance where an overseas university offers the degree of an Australian university is commonly referred to as ‘twinning’ (Mazzarol & Hosie 1997). As a marketing tool the twinning arrangement offers many advantages. It provides greater accessibility to the education service, secures a regular supply of prospective students from the host university and often lowers the overall cost of the education to the student. However, a major problem with offering courses through such strategic alliances is the maintenance of quality of the service.
INTRODUCTION

From the perspective of Australian universities, offshore delivery of education programs through the direct provision of education services has the advantage of reducing the need for infrastructure investment, thus reducing financial risk. From the perspective of the potential students, it is possible to study for an international degree without having to leave one's home country or job, thus reducing the cost, inconvenience and risk on the student's part (Cavusgil 1993). The disadvantages of offshore educational delivery for universities include the difficulties in finding sufficient staff who have the interest and expertise to teach overseas, the additional administrative tasks involved in arranging travel, accommodation and insurance, and the problems of both being paid and being able to repatriate the money out of the country (Clark 1996).

Offshore or transnational programs - those taught in countries outside Australia by Australian universities, usually with an ‘offshore’ partner - are an important area of international activity in which most Australian universities are currently engaged. Collaboration with an overseas partner in the provision of education provides both universities with a means to achieve growth in student numbers, offers students a choice in pace and place of study that is affordable, and creates another revenue (fee income) stream for both partners.

Many Australian universities are now engaged in offshore education programs with overseas partners. However, there are many cases where arrangements have been poorly planned and lacked quality control (Clark 1996). It is thus not surprising that a key issue emerging in delivering offshore education is that of quality assurance. Upon closer examination of this, Universities may need to put into place a more systematic and strategic planning process to ensure that such ventures will be a success both educationally and financially.

Vietnam is also engaged with the outside world in attracting providers of education into the country as a result of the government's decision in 1986 to adopt a comprehensive reform program known in Vietnamese as ‘Doi Moi’. This led to a transformation of its socialist economy from rigid central planning to a market orientation which provided opportunities for international universities to bring their offshore education programs to Vietnam. Doi Moi presented a wide range of policy measures including removal of administered
prices of goods and services, removal of government controls on the foreign exchange market and international trade, acceptance of non-socialist forms of business management such as private enterprises and joint ventures in the industry and services sectors and banking reforms (Thayer, 2000).

1.3 Rationale for the study

There is a gap in the literature on the delivery of offshore education programs in that most studies focus on issues with distance education programs. There is little research involving offshore programs delivered ‘face-to-face’ and there is little research on the perceptions and needs of students, employers and teaching staff. Whilst prior studies have examined the various issues faced by education providers in delivering offshore education programs, very few studies have examined the expectations and perceptions of students, employers and teaching staff and how well these programs meet their needs. How then does an education institution identify the key features that these stakeholders see as being of relative importance in an offshore education program; and how does an education institution ensure there is quality in program delivery if it is unclear on stakeholder expectations and motivations?

1.4 Aim and objectives of the study

This case study seeks to deepen the understanding of influences on the success and sustainability of an offshore business education program in Vietnam. Thus, the study aims to expand the current knowledge of what factors have most impact on successfully conducting offshore education programs. In doing so it will seek to achieve the following objectives:

- investigate the decisions students make as to why they enrol in an offshore education program and how well that program meets their requirements and expectations;
- examine the reasons why employers support an offshore education program and how well that program meets their requirements and expectations;
- investigate the perceptions of teaching staff as to how well the offshore program meets their requirements and expectations, and those of students;
• pinpoint specific factors that relate to the sustainability and success of the MIntA program; and
• compare these factors with factors already established in the literature.

1.5 Scope of the study

This case study explores an offshore business education program (MIntA) delivered in Vietnam by SUT and the NEU and it investigates a limited set of data embedded in the specific organisational context.

Although the research is limited to describing insights gained from stakeholders (participants) involved in the primary data collection, the conclusions and recommendations from the findings may prove useful to other providers of offshore education programs.

This research is confined to detecting factors which were observable from the collected data. The study does not hypothesise about factors which were not evident from the primary and secondary data.

1.6 The research process

This research developed a descriptive framework for organising the study. The rationale for this study together with its aim and objectives influenced the research methodology chosen and the literature reviewed.

Multiple primary and secondary sources were used to gather data. The organisational contexts of students, their employers and teaching staff were investigated together with respondents’ attitudes, perceptions and knowledge in relation to the MIntA program. The collected data was classified, categorised and evaluated in order to guide the analysis of the investigated phenomena.

The findings were evaluated in the context of the current body of research related to offshore education programs. Subsequently, influences on factors connected to the sustainability and success of the MIntA program were elaborated. The research process is illustrated in Figure 1.1.
Figure 1.1 Flow chart of the research process

INTRODUCTION

- Rationale for and aim and objectives of the study
- Research methodology
- Review of the related literature
- Gathering of relevant data from Students, Employers, Academic & Administrative Staff involved in an Offshore Business Education Program in Vietnam

Primary data
- Interviews
- Focus group discussions

Secondary data
- Offshore Education Programs - specific information:
  - Facts and figures
  - Relevant research (literature review)

Data
- Conversion of data into information
- Classification, categorisation, analysis, & evaluation of the data

Comparison with the current body of research on offshore education programs
Elaboration of factors influencing student, employer and staff participation in an offshore education program

Conclusions within the scope of the study, answering the research aim and objectives

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1.7 Research methodology

A multi-method approach was employed for the primary data collection. It included semi-structured interviews and a largely unstructured focus group discussion. Secondary data was gathered from external sources such as existing studies, research and conference papers, and from internal sources of the two organisations. The primary and secondary data were qualitative in kind. Chapter four of this report elaborates the applied research design and methodology, the construction of the data collection tools, the data analysis and limitations of the chosen research methodology.

The research problem addressed in this study is to identify and evaluate the relative importance of factors that contribute to the sustainability of an offshore business education program in Vietnam. Data was collected from various sources to accomplish the research aim and objectives and was divided into primary and secondary data, each following a different methodical approach.

A case study approach was implemented with data being collected from individuals and events connected with the Masters of International Accounting (MIntA) Program in Vietnam. In particular the data includes observations, documentation, and interviews with people involved in the program since 1998. The data obtained has allowed for a comprehensive outlook on the investigated phenomena. Secondary data was gathered from various external sources such as existing studies, research and conference papers and from internal sources within SUT and NEU. The methodology for analysing the secondary data followed a systematic research procedure involving a thorough background research on the topic which gradually narrowed the scope of the consulted information to the aim and objectives of this study.

Systems theory and stakeholder theory have been used as the theoretical framework for this research. There are many stakeholders who participate in an offshore education program and a systems methodology allows insights into changes related to these stakeholders and the associated complexities involved, to be evaluated as a continuous process.
1.7.1 Data collection

Data was collected from three groups. The first group represented students (from intakes 1 to 5) who had completed their studies and graduated in the offshore post graduate program. The second group represented teaching and administrative staff within the program and the third group comprised employers of MIntA students.

1.8 Conceptual framework

Ticehurst and Veal (2000) stress that identified concepts and the context in which they are placed determine the course of any research. The conceptual framework underlying this study comprises research related to issues connected with offshore education programs. This complex body of scholarly work has been divided into five interlinking aspects each one of which enhances a different angle of the research problem. Figure 1.2 illustrates this conceptual framework established for this research. Chapter three of this study elaborates upon the five areas in detail.
1.9 Limitations of the study

As proposed by Miller et al (2002), the general limitation to any survey research is the possibility that the sampled respondents might not be typical of the population. With respect to this study, insights gained from selected students, their employers and various staff within the MIntA program might therefore not be representative of the wider population of all students, employers and staff connected to the program. Hence, this research is limited to drawing conclusions from the collected primary data within its specific organisational contexts.
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The author acknowledges that individual responses may be subject to external and internal influences which had not been considered during the data collection. The study, however, is limited to reporting participant’s answers as they were a direct reflection of their opinions, attitudes and knowledge at the moment when the data was gathered.

1.9.1 Research design

Due to the fact that this study adopted a case study research design, limitations to case study research discussed in the literature also apply to this study. De Vaus (2001) argues that on one hand case studies may achieve internal validity by providing a profound understanding of a case, but on the other hand they may lack external validity because they provide no basis for assuming a broader outlook on the data. He argues that results from one case cannot be generalised beyond the immediate study. In this sense, this study does not represent a larger sample. However Carson et al (2001, p 94) argues that case-based research can be explanatory, theory building research which incorporates and explains ideas from outside the situation of the cases. Yin (1994, p 23) states that case-based research is especially appropriate for those practical business situations where multiple sources of evidence (interviews and documents) are used. Thus although the findings are limited to the immediate situation of this research the author believes they will be useful as a general evaluative framework for reviewing existing or establishing new offshore education programs.

1.9.2 Primary data collection

With respect to the subgroups included in the primary data collection, the investigation focused on MIntA students from both Ho Chi Minh City and Hanoi, teaching and administrative staff from both SUT and NEU and employers of the MIntA students. Eighteen students and four employers from Ho Chi Minh City and seventeen students and four employers from Hanoi contributed to the data collection. Eleven academics and one administrator were included in the primary data collection at SUT, and eight academics and three administrators from the NEU.
Primary data was gathered from interviews and focus group discussions with MIntA students, SUT and NEU academic and administration staff and employers of MIntA students.

Data collection in Australia was gathered from:
- Semi-structured interviews with:
  - six SUT academic staff members; and
  - one SUT administration staff member.
- Focus group discussion with:
  - five SUT academic staff members.

Data collection in Vietnam was gathered from:
- Semi-structured interviews with:
  - ten MIntA students in Hanoi;
  - ten MIntA students in Ho Chi Minh City;
  - four employers of MIntA students in Hanoi;
  - four employers of MIntA students in Ho Chi Minh City
  - four NEU academic staff members in Hanoi; and
  - two NEU administrative staff members in Ho Chi Minh City.
- Focus group discussion with:
  - seven MIntA students in Hanoi;
  - eight MIntA students in Ho Chi Minh City; and
  - four NEU academic staff members in Hanoi.

Time and organisational constraints allowed only for small focus groups and it is acknowledged that this might have biasing effects on the results. To this extent they are regarded as a complementary method of enquiry to interviews. Therefore, findings from the focus group discussion are used to provide a different outlook on the data set and insights for further research.
Data obtained from interviews and focus groups conducted in Vietnam has been edited by the researcher for grammatical corrections. At all times the researcher attempted to retain the meaning of the comments whilst maintaining the uniqueness of Vietnamese phrases and expressions used. The unedited data has been retained by the researcher as transcript evidence.

A diagrammatic representation of participants from the MIntA program involved in the collection of data is detailed in Figure 4.7 in chapter four.

1.10 Contribution of the research

Establishing an offshore education program is an important component of any strategy towards internationalisation of education within a university. However once the decision has been made, the program must be continually monitored and evaluated to ensure quality is maintained and that it remains financially viable. This research highlights that in providing an offshore education program, knowing what students, employers and teaching staff want from their course, and how well a particular course meets these requirements and expectations, is critical for providing and maintaining a quality experience for them. The research also highlights that the quality of providing an education service becomes critical to enable a university to:

- cope with the increasing competition from a growing number of providers
- develop and improve its reputation and appeal in the field of offshore education
- attract and retain students given increasing constraints on the institution’s resources

1.10.1 Benefits for SUT and NEU

A substantial risk of not delivering a quality program that meets the needs of students and employers is that it can have an adverse impact on the university's reputation and hence ability to conduct business. This study provides management with:
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- a better understanding of students and employers needs, difficulties and expectations, that will allow for a more focussed promotion of offshore programs
- a more thorough evaluation of the effectiveness of teaching methods used and mode of course delivery (including online, offshore or a twinning mode of onshore/offshore)
- the development of strategies and policies to minimise difficulties faced by the students, employers and teaching staff.

1.10.2 Benefits to the author

The conduct of this case study has provided the author with an understanding of:

- stakeholder expectations, needs, perceptions and experiences that provided an opportunity to identify the MIntA program’s strengths and weaknesses
- what factors contribute to the sustainability of an offshore business education program in Vietnam
- the qualitative factors which should be used to measure the success of an offshore education program
- how a systematic approach can provide a framework to establish a sustainable offshore education program

1.11 Thesis outline

The following outlines the content of each chapter of the thesis. A diagrammatic representation of the outline is presented in Figure 1.3 which shows the relationship between the chapters and where they fit within the thesis structure.

Chapter One - Introduction

The first chapter provides the context for the study and the background information about the stakeholders involved. It gives an historical context and perspective of the research problem and provides the justification for the research. The specific outcomes of the research and their importance are also discussed together with the research methodology and the conceptual
framework upon which the research is based. The chapter concludes with an outline of the benefits and limitations of the research. Topics covered are:

- background of the study
- rationale for the study
- aim and objectives of the study
- scope of the study
- the research process
- research methodology
- conceptual framework
- limitations of the study
- contribution of the research

Chapter Two – History and Evolution of the MIntA program
This chapter reviews the history of Swinburne University of Technology and the National Economics University and the background to Swinburne University’s entry into the education market in Vietnam. It details the education strategy that SUT employed with various education programs with particular emphasis on how the Master of International Accounting (MIntA) program evolved. Topics covered are:

- history of Swinburne University of Technology
- international outlook of Swinburne University of Technology
- history and role of National Economics University
- higher education in Vietnam
- Swinburne University in Vietnam
- emergence of the MIntA program
- role of professional accounting bodies

Chapter Three - Literature Review
This chapter reviews the literature related to the evaluation of offshore education programs. The aim of this chapter is to lay the foundation for positioning this research within the broader literature as an expansion of the current knowledge related to evaluating the sustainability of offshore education programs. Topics covered are:
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- historical background of Vietnam
- internationalisation of education within Australian institutions
- offshore programs quality issues
- evaluating delivery of offshore programs
- strategic issues with offshore education programs
- instruction
- other issues with offshore education programs

Chapter Four - Methodology
This chapter discusses the justification of the chosen research design and its implications. It details the methodology adopted to address the aim and objectives of this study. The chapter then specifies the selection of the studied organisation and education program, the methods of primary and secondary data collection and the data analysis. Topics covered are:

- qualitative methodology
- case study as a research approach
- theoretical framework (including systems theory and stakeholder theory)
- research design and purpose
- research methodology
- design of the case study
- construction of the case study
- selection of the studied case
- data collection tools
- data collection
- data analysis

Chapter Five - Presentation and Analysis of Findings
This chapter discusses the findings from examining the data collected. It highlights the expectations and needs of students, employers and staff within an offshore education program and the criteria which should be considered when examining the critical success factors contributing to the sustainability of such a program in Vietnam. Topics covered are:
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- general attributes and characteristics of selected stakeholders
- aims and objectives of stakeholders and whether they were achieved
- expectations of stakeholders and whether they were achieved
- experiences of stakeholders in the MIntA program
- main strengths of the MIntA program
- reasons for success of the MIntA program
- factors influencing sustainability of the MIntA program

Chapter Six – Conclusions, Implications and Recommendations

This section makes recommendations based on the analysis of the results from the data obtained. The research highlights the implications and significant issues that will enable universities to put into place a more systematic and strategic planning process to ensure that offshore education ventures will be successful. Topics covered are:

- conclusions from stakeholders
- reputation of SUT in Vietnam
- impact on teaching and learning outcomes
- evaluating success of the MIntA program
- suggested framework to establish a sustainable offshore program
- limitations of the study
- recommendations for further research

1.12 Conclusion

This chapter has provided a foundation for the research undertaken by case study. The background to the research provided the contextual framework for the rationale and objectives of the study. The research problems and issues were then introduced. A brief overview of the research methodology was presented and the case study approach was outlined together with the limitations of this approach. An overview was also provided as to the methods of primary data collection. On this foundation, the content of the thesis was introduced.
Figure 1.3 Overview of relationship between chapters of the thesis

Chapter One

Background to research in order to evaluate sustainability of an offshore education program

Aim and Main Objective of the study

Answers the general question:
Why was the thesis undertaken?

Chapter Two

History and Background

Evolution of the MijnA Program

Answers the general questions:
1. What is the thesis about?
2. What does the literature say about this topic?
3. What research questions were answered?

Chapter Three

Literature Review

Answers the general questions:
1. What research design and methodology was adopted in the study?
2. Where was the research conducted?

Chapter Four

Methodology

Answers the general question:
1. What were the primary research findings?

Chapter Five

Presentation and Analysis of Findings

Answers the general question:
1. What do the research findings mean?
2. What are the implications of the findings for further research?
3. What are the recommendations from the findings for practice?

Chapter Six

Conclusions and Recommendations

Source: Author
CHAPTER 2  HISTORY AND EVOLUTION OF THE MIntA PROGRAM

2.1 Introduction

This chapter reviews the history of Swinburne University of Technology and the National Economics University and the background to Swinburne University’s entry into the education market in Vietnam. It details the education strategy that SUT employed with various education programs offered with particular emphasis on how the Master of International Accounting (MIntA) program evolved.

As a country of approximately 85 million people and in a transition from a planned to a market economy, with its own tradition of university education and courses restricted by wars and poverty, Vietnam was a country that presented various challenges to any overseas university entering the education sector. To allow an overseas university to conduct a new course in Vietnam required changes to laws and regulations together with changes in attitude to national self reliance and cultural protection. The government to their credit made these changes and opened up their education market to foreign involvement and investment in their determination to meet the fast growing educational needs of an increasing number of young people.

2.2 History of Swinburne University of Technology

Swinburne was established as the Eastern Suburbs Technical College by George Swinburne in 1908 and the first students were enrolled in 1909, when classes began in carpentry, plumbing and blacksmithing. Soon afterwards, a boys' junior technical school and the first girls' technical school in Victoria, were established.

In 1913 the institution changed its name to Swinburne Technical College, to commemorate the Honourable George Swinburne, a former Mayor of Hawthorn and a member of the Parliament of Victoria who was responsible for the initial establishment of the college. In 1965 Swinburne affiliated with the Victoria Institute of Colleges, which was established in that year by an Act of the Parliament of Victoria. The range of courses and the various levels at which they
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were offered grew to such an extent that in 1969, the boys' and girls' technical schools were taken over by the Victorian Education Department while the college remained as an autonomous institution.

An extensive reorganisation of advanced education took place in Victoria in the period 1976 to 1978 culminating in the passing of the Victorian Post-Secondary Education Act. Under the new arrangements, Swinburne Council was given power to grant bachelor degrees with the first of these awarded at a conferring ceremony held in May 1981 at the Camberwell Civic Centre.

University status was sanctioned when Swinburne University of Technology was proclaimed on 1 July 1992 by the Parliament of Victoria. The Swinburne University of Technology Act marked not only recognition of its distinguished history, but the beginning of a new period of growth and innovation for Swinburne. From its establishment in 1908 in Melbourne's eastern suburb of Hawthorn, Swinburne has grown from being a local provider of technical education into a multi-disciplined, multi-campus provider of higher education of national and international significance.

The University's operations are now conducted at six campuses in Victoria serving over 30,000 students. Currently, there are approximately 1,600 full time staff, 1,000 sessional staff, and part-time staff equivalent to 200 full time staff employed at SUT (SUT 2005 Annual Report). Swinburne also has an international campus located in Sarawak, Malaysia.

SUT's first 'offshore' or 'transnational' program was a series of short courses delivered in 1994 in Vietnam for Telstra (Australia’s largest telecommunications carrier) and its then Vietnamese partner, Vietnam Post and Telecommunications (VNPT). The short courses led to the development of a suite of Graduate Certificate programs in the areas of Accounting, Marketing, Human Resource Management and Business Administration for the education market in Vietnam. This then led to the development of a Masters of International Accounting (MIntA) program. Swinburne continues to deliver a range of programs (refer Appendix 1)
The MIntA program is managed and staffed by the Faculty of Business and Enterprise (FBE) at Swinburne University of Technology. The mission statement for the FBE is ‘to provide internationally relevant, quality business education, training and research, which adds value of particular benefit to students, staff and employers through a focus on entrepreneurship’. (FBE mission statement, 2006). The program is now in its ninth year.

2.2.1 Offshore education programs

Swinburne also currently conducts the following three offshore education programs with international partners in Vietnam and Hong Kong:

1. The Master of International Accounting (MIntA) program; currently offered by the Faculty of Business and Enterprise in Vietnam in conjunction with the National Economics University (Hanoi)

2. The Bachelor of Science (Information Technology) program currently offered by the Faculty of Information and Communication Technologies in Hong Kong in partnership with the Vocational Training Council, Hong Kong

3. The Bachelor of Design (Communication Design) currently offered by the Faculty of Design in Hong Kong in conjunction with the City University Hong Kong

2.2.2 International campus

In 2000, Swinburne established an international branch campus in Kuching, the capital city of the Malaysian state of Sarawak. The Sarawak campus is operated in partnership with the Sarawak Foundation and the Sarawak Higher Education Foundation. Its establishment is part of a long-term strategy by Swinburne Australia to globalise its operations and to provide its students with international living, working and learning opportunities.
2.3 International outlook of Swinburne University of Technology

The ‘Statement of Direction 2015’ vision for Swinburne University of Technology states that ‘Swinburne’s staff and students will be: Entrepreneurial in their work, International in their outlook and Intersectoral in their approach. Through these characteristics, Swinburne will become a University recognised as being: Flexible in Learning and Teaching, Focused in Research and engaged with industry and the community’ (SUT Statement of Direction 2015, p. 1).

The words international in their outlook means that ‘Swinburne will be an international university that recognises its international role whilst meeting local and regional needs and that our students will come from around the world and our graduates will be prepared for an international workplace’ (SUT Statement of Direction 2015, p. 1). Staff will be members of an international education community and will strive to build Swinburne to be a significant international university. International perspectives will enrich the delivery of learning, teaching and research at all Swinburne campuses. Swinburne will further develop an international perspective for its learning and teaching and enhance the experiences of all students; on-campus and offshore. Swinburne will benchmark itself internationally and develop its international presence based on strong partnerships.

Consistent with its international outlook and long term strategy to globalise its operations and provide its students with international living, working and learning opportunities, Swinburne has established an international campus in Sarawak, Malaysia (http://www.swinburne.my/about.htm). The campus which is located in Kuching, the capital of Sarawak, was established in 2000 and is operated in partnership with the Sarawak Foundation and the Sarawak Higher Education Foundation.

The campus offers undergraduate degrees in Engineering, Business, Information Technology (IT) and Multimedia. Also offered are postgraduate research programs at PhD and masters levels in these disciplines as well as coursework
masters programs in Accounting and Multimedia. Other courses include one-year foundation programs in Business/IT and Engineering/Science as well as diploma programs in Business and Information Systems, and Electronic Engineering which articulate into degrees. A range of English language proficiency programs are also available (SUT Handbook, 2006).

Students have the option of completing their degrees entirely in Kuching or transferring to one of its six campuses in Melbourne to complete them. These programs, offered at a fraction of the Australian costs, are identical to those offered by Swinburne's home campus in Melbourne and the parchments are awarded by Swinburne Australia.

All degree programs offered by Swinburne Sarawak are recognised by the Malaysian Public Service Department (JPA). Applied vocational emphasis and direct placements in industry are a feature of many of its undergraduate courses. The focus on practical training is an integral part of the course structure and the university is well known for producing graduates that are employment-ready. The current student population at Swinburne Sarawak is about 1,300 and this is expected to reach 5,000 by 2010. International students come from 21 countries including Bangladesh, Brunei, China, India, Indonesia, Iran, Myanmar, Saudi Arabia, Sri Lanka and Vietnam (http://www.swinburne.my/about.htm). Swinburne Sarawak is currently undergoing construction to expand the campus. Construction work started in late 2005 and when completed in 2007, the campus will feature a complex of new buildings to accommodate new courses and the increasing student population (SUT Sarawak Website; 2006).

2.4 History and role of National Economics University

The National Economics University was established by the Decree No 678-TTg of the then Prime Minister dated 25 January 1956. The forerunner of the National Economics University was the College of Finance and Economics which operated within the Vietnam People’s University System under the Prime Minister’s Palace. On 22 May 1958, the name of the University was changed into the University of Finance and Economics by Decree No 252-TTg of the Prime Minister of the same
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day and was under management of the then Ministry of Education. In January 1965, the University was renamed the University of Economics and Planning. On 22 October 1985, the Minister of Higher and Secondary Vocational Education renamed the University ‘National Economics University’ by the Decision No. 1443/QD-KH and since then it has been regarded as one of the leading universities in Vietnam (NEU Prospectus, 2006).

The National Economics University (NEU) is one of Vietnam’s oldest and most prestigious universities, with a current student enrolment of approximately thirty two thousand. It is Vietnam’s leading institution in economics, business and management education and has over one thousand faculty members (NEU Prospectus, 2006). The NEU is committed to excellence in teaching, training and research at all levels and offers a comprehensive range of undergraduate, postgraduate and post-experience programs in Business, Management and Economics. Many of these are in partnership with universities in North America, Europe and Australia.

In 1989 the NEU was placed in the centre stage of the *Doi Moi* process when it was mandated by the government with three key roles. They were:

1. to act as a consultant to the Government on macro-economic policy;
2. to provide undergraduate and post-graduate business education to the same standards as those of institutions in other rapidly developing economies in Asia-Pacific; and
3. to provide management training and development for managers of both state and private sectors and emerging entrepreneurs

**Source: NEU Prospectus: 2006**

The NEU is one of the leading universities in Vietnam and is currently serving as:

- **The largest incubator of economic and business managers in Vietnam**
  The NEU currently has over 32,000 students, a team of 599 lecturers (of which there are 27 professors, 70 associate professors, 204 doctor degree
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holders and 240 masters), and 22 faculties with 7 majors including Economics, Business Administration, Banking and Finance, Accounting, Economic Information System, Law and Computer Science. Besides degree granting programs the NEU offers intensive training courses in Economics and Business Administration for economic managers and practitioners nationwide.

- **A large centre for economic research**
  The research conducted by the centre supports activities such as training, designing economic policies of the Communist Party, the Government, industries, localities and business strategies of enterprises. It continues to be the centre of cutting-edge economic and business research of the country and is assigned much of the important and large scale research programs by the Government. It also has various co-operations with international institutions and organisations to conduct joint research programs.

- **A centre for consulting and transfer of technology of economic and business management**
  The centre makes a significant contribution in providing consulting services to central and local level organisations and agencies as well as to enterprises in Vietnam. Its influence over the whole *Doi Moi* process has been reinforced by the close links it has with the Government bodies and businesses.

**Source: NEU Prospectus: 2006**

The NEU has adopted extensive international cooperation programs in terms of training and research with many prestigious international academic institutions and organisations across many continents, namely; Australia, Russia, People’s Republic of China, Bulgaria, Poland, Czech Republic, Slovakia, UK, France, USA, Japan, Sweden, the Netherlands, Germany, Canada, South Korea and Thailand (refer Appendix 2).
As part of the NEU, the NEU Business School was founded in 1997 based on the Centre for Management and Training which was established in 1990 (NEU Business School, Annual Report, 2006). Delivering globally focused, practical MBA programs and company specific executive development programs are two of the main activities of the NEU Business School, supported by academic and applied research and management consulting services. Educational programs are frequently offered in association with partners from other countries.

The NEU Business School has an extensive network of international associates and partners with leading overseas universities and includes:

- Swinburne University of Technology, Australia
- Macquarie University, Australia
- Boise State University, USA
- Oklahoma University, USA
- Durham University, UK
- Henley Management College, UK
- Mahidol University, Thailand
- Sweden Institute of Management (IFL)

Source: (NEU – Business School Annual Report, 2006)

The role of the NEU Business School in the MIntA program is to deliver the tutorial program that follows on from the SUT lectures and assist students with completion of assignments and exam preparation. SUT academic staff liaise with their NEU counterparts as to content and topic emphasis, tutorial questions and solutions for each subject in the MIntA program.

2.5 Higher education in Vietnam

Learning is held in great reverence under Vietnamese culture and education in Vietnam has a long history associated with international provision. The Chinese dominated Vietnam from the years 111 to 938 and under the Confucian system provided many levels of education including higher education to some
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Vietnamese who were eligible to take examinations in Beijing (Hac, 1995; Thu, 1994). The National Institute of Learning and the Royal College were established in the Buddhist Temple of Literature (Hanoi) from 1253 until the end of the 18th century when it was then moved to the Nguyen Dynasty capital of Hue. The original Temple of Literature is still located in Hanoi and is open to the public to visit as the site of the first university in Vietnam.

Reunification in 1975 saw the higher education sector in disarray due to the legacies of French, Japanese and American colonialism and wars (Thu, 1994). Early reforms subsequently focused on literacy, primary education and secondary education, with very slow development of universities. At that time a system of developing universities and teacher training colleges was established by the Ministry of Education and Training (MoET). The market reform policy of Doi Moi was introduced in 1986 and this was accompanied by an increasing young population which caused significant pressures on the higher education sector.

In an effort to improve the quality in providing education, further reforms to the higher education system resulted in amalgamations of universities in Hanoi, Ho Chi Minh City and Hue although shortages in resources have held back the pace of these improvements (Hac, 1995). The Vietnam government's decision to allow fee-paying students into public universities and to allow semi-public and private universities to open was aimed at increasing the quantity of higher education available to meet the growing demand. Although economic reform enabled rapid growth in the economy, this was not accompanied by growth in the higher education and training sectors (Dao, 1996). The government looked at the education experiences of other Asian countries and decided the best strategy was to open up the education sector to foreign providers.

Australian universities who had previously been attracting fee-paying and scholarship holding Vietnamese students to Australia had now become interested in providing university programs in Vietnam in twinning arrangements with local universities. Under these arrangements the local partner university normally provided the campus facilities and licences to conduct courses with the marketing and administration duties shared between the two partners. With the bilateral
trade agreement there has been considerable American interest in establishing higher education institutions in Vietnam as well as from other countries (Kelly, 2000).

2.6 Swinburne University in Vietnam

The opportunity for Swinburne to enter the Vietnam education market came in 1994 when Telstra (Vietnam) approached SUT to conduct short courses in Accounting, Finance, Human Resources Management and Marketing for their staff in Vietnam. However to deliver education courses in Vietnam the provider must have a ‘licence to operate’ from the government’s Ministry of Finance (MOF). To comply with this requirement SUT signed an agreement with the MOF sanctioned Vietnam Chamber of Commerce and Industry (VCCI) that allowed it to deliver business education courses in Vietnam under the VCCI umbrella (DiVirgilio & Pidgeon, 1999).

The VCCI agreed to support the activities of SUT by facilitating visas and providing the essential partnership status required to permit the engagement of the university in educational services. This partnership was expressed in an ‘Agreement on Academic and Management Co-operation’ between the SUT and the VCCI and was signed for an initial period of three years (DiVirgilio & Pidgeon, 1999). In January 1994, SUT was awarded an operating licence to conduct education activities in Vietnam by the Ministry of Education and Training (MoET).

Swinburne had been conducting short courses for Telstra, Australia’s largest telecommunications carrier, and later for its Vietnamese partner Vietnam Post and Telecommunications (VNPT). Short courses then led to the development of Graduate Certificate Programs with SUT reaching an agreement with Telstra to offer four graduate certificate programs with specialisation in Accounting, Business Administration, Human Resource Management and Marketing. The Graduate Certificate programs comprised of four subjects with each subject delivered by a SUT lecturer in intensive short course mode over a period of five days. Each program provided a recognised higher education award of Swinburne University to participants on successful completion which gave the university a
most acceptable and prestigious product to deliver into the Vietnamese education sector.

To consolidate their entry into the business education market, SUT decided in late 1994 to offer 'short' courses to managers from various businesses in Vietnam. To capitalise on the popularity of the short courses and to also exploit an opportunity in the education market in Vietnam, SUT then promoted specifically designed Graduate Certificates in Business in the fields of Accounting, Marketing, Human Resources Management and Business Administration. Although the courses attracted many participants with over 2,500 people completing one or more of these courses in Hanoi or Ho Chi Minh City (OBEP 1997 Annual Report), by 1997 it became increasingly difficult to resource all four programs. At the same time, Vietnam was in the grip of the Asian financial crisis that would linger for the next six years. By late 1997 SUT decided to expand the popular graduate certificate in Accounting into a Masters of Accounting, with all other programs being phased out. The result was the introduction of the Masters of International Accounting (MIIntA) program.

2.7 Emergence of the (MIIntA) program

The new MIIntA program offering was in direct response to the emerging needs of the government and the business sectors in Vietnam given the growing internationalisation of trade and business and the government focus on developing a more market based economy (MIIntA brochure, 1998). An essential requirement for the development of modern business activities in any country is the existence of strong accounting skills (CPA Australia, 2002). In 1998, Vietnam had very few accountants with formal international accounting qualifications and so further enhancing these skills via a post-graduate international accounting program would greatly assist the development of the Vietnamese economy to its full potential.

The Vietnamese government also recognised that this shortfall in accounting qualifications would hinder Vietnam’s push towards a fully developed market economy as international companies and investors would find it difficult to obtain
the necessary financial information that they required in their business decision making. SUT responded to this opportunity by offering a Masters of International Accounting (MIntA) program which was the first time that an internationally recognised accounting degree had been provided in Vietnam and which also qualified graduates for membership of Australia’s largest professional accounting body, CPA Australia and the UK based Association of Chartered Certified Accountants, (ACCA).

There was much uncertainty and risk associated with SUT’s decision to introduce a Masters program in International Accounting. Although the demand had been acceptable for the one year graduate certificate courses, the demand for a three year part-time masters program was an unknown factor. Also, the commitment required that SUT remain in the market for at least three years to facilitate the first group of enrolments (whatever the number), through to completion.

A Vietnamese government requirement was that SUT must conduct the new course in partnership with a local university, and after discussions with three major Vietnamese universities, the National Economics University (NEU), based in Hanoi, was selected as the host (partner) university. This decision was based on the fact that the NEU was a leading university in economics and business; was the only university to have an established ‘business school’ with faculty staff members who possessed overseas academic qualifications and teaching experience, and was a university which had an excellent teaching infrastructure comprising new classrooms, library and computer facilities. However the decision was still a risky one as the ability of the Hanoi based NEU to co-deliver an Australian master’s degree was unknown and an agreement to jointly run the program for three years had to be signed.

A memorandum of understanding between SUT and NEU was signed in early 1998 and staff from both universities then finalised the subject content and the appropriate delivery method of the MIntA program. It was decided for each subject that SUT lecturers would deliver 25 hours of face to face lectures to students in intensive mode over a period of 8 days; and that the NEU would deliver 15 hours of follow up tutorials over the following 5 week period (SUT/NEU
Agreement, 1998). Students would then have a one week study break prior to their final examination which meant each subject had a formal 8 week duration. MIntA had been internally accredited at Swinburne as a university sanctioned masters program for delivery in Vietnam and the program had also received CPA (Australia) professional accreditation which provided the program with additional credibility, prestige and marketing support. Refer Figure 2.1 for a diagrammatic representation of the MIntA program establishment.

The MIntA program conducted jointly by SUT and NEU (Business School) commenced in November 1998 with a total enrolment of thirty students and was offered to participants in both Hanoi and Ho Chi Minh City. The twelve subject program was a multi-stage accounting program comprising a graduate certificate at stage 1, a graduate diploma at stage 2 and a masters at stage 3 (with 4 subjects at each stage), designed to develop and enhance participants with the knowledge and skills of accounting and related disciplines (MIntA Brochure, 1998). It was a three year part time course for students with both a Vietnamese undergraduate business qualification and a satisfactory proficiency in English. The program was taught in English and accompanied by English written teaching materials thereby requiring a particular level of English proficiency.

A major marketing advantage of the program was the fact that it had CPA (Australia) professional accreditation which gives successful participants eligibility to qualify as an Associate Member of CPA Australia, (an internationally recognised accounting association), and if eligible, the opportunity to complete the CPA professional accounting program (MIntA brochure, 1998). Thus the MIntA program was an internationally recognised tertiary qualification providing a path to membership of an internationally recognised accounting body; an opportunity not available to students in any other education program in Vietnam.

The learning model for the MIntA program was based on the principle that program materials are developed by SUT academics and are delivered in two phases. Firstly, SUT staff deliver lectures for each subject face-to-face in block mode over five mid week evenings and on Saturday for a total of twenty hours. The lectures were supplemented by a specifically prepared subject manual, a
prescribed textbook and a video CD tailored to cover the main issues and requirements associated with each subject. Secondly, NEU tutors were to provide weekly tutorials over a period of five weeks for a total of fifteen hours covering issues and tutorial problems as prescribed in the subject manual. Tutors were also expected to assist student queries related to assignment completion and exam preparation.

Students in every subject were also given access to additional teaching materials via the on-line teaching support system 'blackboard', together with access to all data-bases, readings and materials provided via Swinburne University’s on-line library services. Students accessed materials under instructions from SUT academic staff when they were in country and also under the guidance of NEU academic staff that have been mentored by relevant SUT academic staff.
2.8 Role of professional accounting bodies

An important component of the MIntA program was that it had received professional accreditation from two international accounting bodies. Australia’s largest professional accounting association, CPA (Australia), and the UK based Association of Chartered Certified Accountants, (ACCA), have both accredited the MIntA program which allows graduates of the program to become associate
members and then be eligible to complete the accounting bodies professional accounting program (MIntA Brochure, 2005).

Thus the MIntA program has fulfilled an important need in Vietnam, that of improving the accounting skills and knowledge of participants via an academic qualification and by providing participants with the opportunity to further these skills and knowledge by gaining a professional accounting qualification. Without accounting skills and knowledge, a modern economy cannot operate and further enhancement of these will greatly assist the Vietnamese economy to develop to its full potential.

2.9 Conclusion

The MIntA program has continued to grow and is into its ninth intake. By November 2006 it had attracted a total enrolment in excess of three hundred and fifty students. It continues to be the only professionally accredited Masters of International Accounting course offered in Vietnam by an overseas university. SUT in partnership with NEU has developed a unique post graduate accounting program that has provided the business sector in Vietnam’s workforce with the skills, competencies and qualifications required in an emerging market economy.
CHAPTER 3 LITERATURE REVIEW

3.1 Introduction

The two primary aims of a literature review are to demonstrate understanding of the current literature relevant to a particular study and to clarify how an author’s own piece of research relates to the existing body of knowledge (Hart, 1998). This chapter provides a review of literature related to the present study in the following five areas.

- Historical background of Vietnam
- Internationalisation of education within Australian institutions
- Quality and assurance issues within offshore education programs
- Evaluation of offshore education programs
- Strategic issues related to offshore education programs

The chapter begins with a review of Vietnamese history, culture and beliefs and an overview of the education system in Vietnam. This positions the research problem within an historical context so as to provide a better understanding of the educational contexts (Shulman, 1987). The chapter then reviews the literature related to internationalisation of education with a focus on participation by Australian institutions in offshore education programs. Quality assurance issues are then examined followed by a review of program evaluative processes. The chapter concludes with a review of strategic issues related to the effectiveness and success of offshore programs.

Together, these areas provide a comprehensive review of current literature related to the provision of offshore (transnational) education programs. The aim of this chapter is to provide the foundation to position this research as an expansion of the current knowledge related to the sustainability and success of offshore business education programs.
3.2 Historical background of Vietnam

Vietnam is located in Southeast Asia, bordered by the Gulf of Tonkin and the South China Sea to the east, China to the north, Laos and Cambodia to the west, and the Gulf of Thailand to the south. Vietnam is a country of tropical lowlands, hills, and densely forested highlands, with level land covering no more than 20 percent of the area. The country is divided into the highlands and the Red River Delta in the north, and the Central mountains, the coastal lowlands and the Mekong River Delta in the south. Vietnam’s main natural resources consist of coal, copper, crude oil, gold, iron, manganese, silver, and zinc (Library of Congress, 2005).

Vietnam has a population of approximately 83 million people (World Bank, 2006). The capital city Hanoi has over 3 million people, whilst Ho Chi Minh City (formerly Saigon) is the most populous city with approximately 5.6 million. The Vietnamese trace the origins of their culture and nation to the fertile plains of the Red River Delta in northern Vietnam. After centuries of developing a civilisation and economy based on the cultivation of irrigated rice, in the tenth century the Vietnamese began expending southward in search of new rice lands (Library of Congress, 2005).

The population, which traditionally has been primarily rural, has become increasingly urbanised since 1986, when the Doi Moi economic renewal program began to boost income and employment opportunities in the cities. Consistent with the trend toward urbanisation, urban areas, such as Ho Chi Minh City, Hanoi, Da Nang, and the Central Highlands, have attracted the most migrants as a steady stream of migrants continues to move from the North to the South (Dang et al, 1997).

China has been the chief source of Vietnam’s foreign ideas and as a result of a millennium of Chinese control beginning in 111 BC, the Vietnamese have incorporated Chinese influence in the areas of administration, law, education, literature, language and culture (Library of Congress, 2005).
3.2.1 Culture

The Vietnamese nation was formed early in history and was often involved in wars of resistance against foreign invaders, which created a prominent cultural feature: a patriotism that infiltrated and encompassed every aspect of life (Ninh, 1965). Community factors with primitive origin were amalgamated early in the history of the country and became the foundations for the development of patriotism and national consciousness. Continual wars had a major impact on the history of Vietnamese social development as social and economic structures were often dismantled preventing significant social development. Also, because of the destruction of wars, Vietnam has virtually no substantial cultural and artistic construction; and for those that did exist, they could not be preserved intact (Ninh, 1965).

Vietnam boasts an age-long and special culture that is closely attached to the history of the formation and development of the nation. Historians have shared a common view that Vietnam’s large cultural community, known as the Dong Son cultural community, was formed around the first half of the first millennium before Christ and flourished in the middle of this millennium. This culture attained a degree of development higher than that of others at that time in the region and had its own characteristics but still bore the features of Southeast Asian culture because of the common South Asian racial root (Southern Mongoloid) and the water rice culture (Ninh, 1965).

There have been three layers of culture overlapping each other during the history of Vietnam: local culture, the culture that mixed with those of China and other countries in the region, and the culture that interacted with Western culture. The most prominent feature of Vietnamese culture is that it was not assimilated by foreign cultures due to the strong local cultural foundations (Ninh, 1965).
3.2.2 Beliefs and religion

Vietnamese have several popular beliefs such as animism, theism and the belief in ancestor-worship (Karnow, 1997). Water-rice agriculture, so dependent on natural factors, ignited the belief of worshiping nature as represented by respect for goddess, and worship of animals and plants. Vietnamese also worship gentle species of animals like stag, deer and frog and they especially worship those which are easy to come by in the riverside regions like water-birds, snakes, and crocodiles (Karnow, 1997).

Among the human-revering beliefs, the custom of worshiping ancestors is the most popular. The Vietnamese choose the death-day rather than the birthday to hold a commemorative anniversary for the deceased. Every family worships Tho cong, or the God of Home, who takes care of the home and blesses the family. Every village worships its Thanh hoang, the God of the village, who protects and guides the whole village (the Vietnamese always honour the people who rendered distinguished services for villagers or national heroes who were born or died in the village to be their Thanh hoang) (Dang, 1997).

In regard to the major world religions, Vietnam is a multi-religious state. Buddhism is the largest of the major world religions in Vietnam and was the earliest foreign religion to be introduced in Vietnam, arriving from India in the second century A.D (Cleary, 1991). Currently, Vietnam has more than 20,000 pagodas dedicated to Buddha (BBC Country Profile, 2006).

In the 15th century, due to the need of constructing a unified nation, a centralised administration and a social order, Confucianism took the place of Buddhism to become a national religion under the Le dynasty. Confucianism became embedded into the social and political structure, the system of education and examinations and the circle of Confucian scholars, and gradually dominated social and moral life. However, Confucianism was only accepted in Vietnam for specific beliefs, particularly those on politics and morality, rather than its entire system (Cleary, 1991).
The third largest religion in Vietnam is Catholicism which was introduced to Vietnam by Spanish, Portuguese, and French missionaries early in the 17th century. Protestantism came to Vietnam in 1911, and was widely spread throughout Vietnam in 1920, but the number of Protestants in Vietnam is not very large. Islam was introduced to Vietnam many years ago, but did not flourish (Porter, 1993).

3.2.3 Colonial period, independence, and war

After 900 years of independence and following a period of disunity and rebellion, the French colonial era began during the 1858 to 1883 period, when the French seized control of Vietnam, dividing it into three parts: the north (Tonkin), the centre (Annam), and the south (Cochinchina). In 1861 France occupied Saigon, and by 1883 it had taken control of all Vietnam as well as Laos and Cambodia. The Japanese occupied Vietnam during World War II but allowed the French to remain and exert some influence (Karnow, 1997).

Nguyen Ai Quoc, who later became President Ho Chi Minh, laid the foundations for the Vietnam Communist Party, which was founded in February 1930. Under the leadership of the Communist Party, the Vietnamese people rose up against French colonisation and Japanese occupation, organised the Great National Uprising in August 1945 and established the Democratic Republic of Vietnam on 2nd September 1945 (Karnow, 1997).

In 1945 when the war ended, Ho Chi Minh, leader of the communist Viet Minh organisation, declared Vietnam’s independence. However, the French quickly reasserted the control they had ceded to the Japanese, and the First Indochina War (1946 to 1954) began. French control ended in May 1954 when Vietnamese forces defeated the French at Dien Bien Phu. The 1954 Geneva Conference left Vietnam a divided nation, with Ho Chi Minh's communist government ruling the North from Hanoi and Ngo Dinh Diem's regime, supported by the United States, ruling the South from Saigon, later named Ho Chi Minh City (Davidson, 1991).
As a result of the Second Indochina War (1954 to 1975), Viet Cong (communist forces in South Vietnam) and the regular People’s Army of Vietnam (PAVN) forces from the North, unified Vietnam under communist rule. In this conflict, the North (with logistical support from China and the Soviet Union) defeated the Army of the Republic of Vietnam, which sought to maintain South Vietnamese independence with the support of the U.S. military (Davidson, 1991). The North did not abide by the terms of the 1973 Paris Agreement, which officially settled the war by calling for free elections in the South and peaceful reunification. Two years after the withdrawal of American forces in 1973, Saigon, the capital of South Vietnam, fell to the communists and in April 1975 the South Vietnamese army surrendered. In 1976 the government of a united Vietnam renamed Saigon as Ho Chi Minh City, in honour of the wartime communist leader who died in September 1969 (Library of Congress, 2005).

3.2.4 Reunification

In the post-1975 period, it became apparent that the popularity and effectiveness of the Vietnamese Communist Party (VCP) policies did not necessarily extend to the party’s peacetime nation-building plans. Having unified North and South politically, the VCP still had to integrate them socially and economically. In this task, VCP policy makers were confronted with the South’s resistance to communist transformation, as well as traditional animosities arising from cultural and historical differences between North and South (Dang, 1997).

With the United States continuing to enforce the trade embargo imposed on Hanoi at the conclusion of the war in 1975, the post-war crackdown on remnants of capitalism in the South led to the collapse of the economy during the 1980s (Jamieson, 1995). In response, Vietnam’s government altered its course and adopted consensus policies that bridged the divergent views of pragmatists and communist traditionalists. Policies were characterised by political and economic experimentation that was similar to simultaneous reform agendas undertaken in China and the Soviet Union. Vietnam phased out its re-education effort, stopped promoting agricultural and industrial cooperatives and farmers were permitted to
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till private plots alongside state-owned land (Jamieson, 1995). In 1990 the government passed a law encouraging the establishment of private businesses.

Vietnam established or re-established diplomatic and economic relations with most of Western Europe and other Asian countries after the conflict with Cambodia was resolved and normalised relations with China in 1991 and with Japan in 1993. In February 1994, the United States lifted its economic embargo against Vietnam and in June 1995, the United States and Vietnam normalised relations (Jamieson, 1995).

3.2.5 Education in Vietnam

Vietnam’s education system can be divided into 5 categories: pre-primary, primary (Year 1 to 5), secondary (Year 6 to 9), high school (Year 10 to 12) and higher education (4 years for undergraduate level and 2 further years for master level). Although the law states that children must only attend school between the ages of 6 to 10 years, there is a huge demand for educational services (World Bank, 1996).

There are three broad types of universities in Vietnam. The first type are ‘specialised universities’ each of which focuses on a single area of study, such as economics, engineering, fine arts, or law. The second type are ‘multi-disciplinary universities’ created from merging small and specialised universities to enhance links between research and teaching. The third and newest category of university education in Vietnam is the ‘open university’ system which offer a range of specialised programs designed for intellectual enrichment, rather than professional development (Kelly, 2000).

Each university is administered by a rector who is chosen by faculty members and serves a four year term with any extension depending on the faculty vote. There is no limit to the number of terms possible but the result must be ratified by MoET (Kelly, 2000). Universities are divided into departments which are managed by a department head who is responsible for all administrative and academic matters within the department (World Bank, 1996).
3.2.6 Economy

Vietnam began a political and economic renewal campaign (*Doi Moi*) in 1986 that introduced reforms intended to facilitate the transition from a centralised economy to a socialist-oriented market economy. *Doi Moi* combined government planning with free-market incentives (Riedel & Turley, 1999). The program encouraged the establishment of private businesses and foreign investment, including foreign-owned enterprises, removed price controls on agricultural goods, and enabled farmers to sell their goods in the marketplace.

By the late 1990s, the success of the business and agricultural reforms under *Doi Moi* was evident with the economy growing at an annual rate of more than 7 percent. From the early 1990’s to 2005, poverty declined from about 50 per cent to 29 per cent of the population. However, progress varied geographically with most prosperity concentrated in urban areas, particularly in and around Ho Chi Minh City (Country profile Vietnam, 2005).

Crude oil is Vietnam’s leading export. Petroleum is exported in a crude form as Vietnam has only one operational refinery at Cat Hai near Ho Chi Minh City. Relaxation of the state monopoly on rice exports has transformed Vietnam into the world’s third largest rice exporter (Country profile Vietnam, 2005). Other important export crops are coffee, cotton, peanuts, rubber, sugarcane and tea.

Vietnam’s first stock exchange, the Ho Chi Minh City Securities Trading Centre, was established in July 2000. By 2005 twenty eight companies were listed on the exchange with a total market capitalisation of only US$270 million (Thanh Nien, 2005, p. 1). In March 2005, Vietnam opened an over-the-counter exchange, known as the Hanoi Securities Trading Centre. The purpose of the second exchange was to expedite the process of equitisation (partial privatisation) of state-owned enterprises (Thanh Nien, 2005).

Vietnam’s banking sector suffers from low public confidence, regulatory and managerial weakness, high levels of non-performing loans (NPL) and until
recently, the absence of international auditing standards (Riedel & Turley, 1999). Vietnam’s banking system consists of a combination of state-owned, joint-stock, joint-venture, and foreign banks. Although state-owned commercial banks dominate, they suffer from high levels of NPL’s mostly made to state-owned enterprises. As a consequence, in September 2005, Vietnam decided to equitise all five state-owned banks. In addition, Vietnam plans to boost the transparency of its financial system by establishing a credit-rating agency and performance standards for joint-stock banks (Vina Capital, 2006).

3.2.7 Government and politics

In February 1994, the United States lifted its economic embargo against Vietnam, and in June 1995 the United States and Vietnam normalised relations (Country profile Vietnam, 2005). In 1995 Vietnam joined the Association of Southeast Asian Nations (ASEAN) and in 1998 joined the Asia-Pacific Economic Cooperation forum (APEC), reflecting Vietnam’s recognition of its place in the global economy (Tung, 2002). In January 2007 Vietnam will become the 150th member of the World Trade Organisation (WTO, 2006).

Vietnam is a member of the Asian Development Bank, the Asia-Pacific Economic Cooperation forum, the International Monetary Fund, the United Nations, and the World Health Organisation (Country profile Vietnam, 2005).

3.2.8 Economic renovation: _Doi Moi_

In 1986 Vietnam made the decision to adopt a comprehensive reform program known in Vietnamese as _Doi Moi_, stepping into the general development trend and the process of gradual globalisation and regionalisation (Irving, 1995). Top priority was given to economic reform for creating a multi-sector market economy regulated by the Government, at the same time consolidating the legal environment and renovating the Party's and State's structure. This opened up the Vietnamese economy and transformed it from a centralised planned economy heavily based on imports, to a market-oriented economy.
Doi Moi presented a wide range of policy measures including (Nghiep & Quy 2000 p. 330):

- removal of administered prices of goods and services;
- removal or reduction of government controls on the foreign exchange market and international trade;
- acceptance of non-socialist forms of business management such as private enterprises and joint ventures in the industry and services sectors;
- individual farms in the agricultural sector; and
- banking reforms.

The adoption of these measures in 1986 stimulated the economy although it was not until the early 1990’s that it began to make a significant impact on the level of GDP. Nghiep and Quy (2000, p. 331) in their study found that the high growth rates in GDP recorded in the 1990’s could be explained mostly by the increase in investment and improvement of productivity under the Doi Moi policy.

The analysis by Kelly (2000) of the higher education system in Vietnam highlights three important changes in education since the introduction of Doi Moi. Firstly, government spending on education and training increased both in absolute terms and as a percentage of overall government spending during the 1990s. Secondly, many regulations restricting or prescribing the private sector’s role in education and training have been replaced by new decrees and resolutions encouraging the private sector’s expansion. Thirdly, public institutions are now permitted to levy tuition fees.

Doi Moi has also led the government to adopt ‘open door’ policies in external relations which has provided overseas universities with the opportunity to deliver their offshore programs into the Vietnam education market.

3.2.9 W.T.O. membership

Joining the World Trade Organisation (WTO) has been a Vietnamese foreign policy objective for many years as membership is necessary for Vietnam’s export
driven economy to compete with international rivals who are members (Asia Times, 2006). It has also provided international education institutions with the opportunity to deliver offshore education programs in Vietnam as the country seeks development of international business practices and English language skills. It is these practices and skills which are sought for WTO membership ambitions. Membership will provide opportunities and challenges to both the government and private business sectors that must have an educated workforce who can advise and guide businesses through this new internationally competitive era.

3.3 Internationalisation of education within Australian institutions

During the last decade, Australian Universities have increasingly internationalised their services (Edwards, 2001). The more recent momentum to internationalise educational services in the Australian context has been driven by a combination of:

- increased government intervention in education and associated strategies to deregulate and privatise public education;
- the push by governments and educational institutions from the more advanced countries to explore the commercialisation of educational services internationally;
- the demand for educational services by countries often described as ‘in transition’ from centrally planned economies to more market-based systems;
- the desire of many countries ‘in transition’ for foreign educational institutions to grant awards to their citizens by either offering programs directly or by offering programs in conjunction with partner educational institutions; and
- the perceived need for educational institutions to grow in order to survive the potential threat of amalgamation(s) resulting from rationalisation.

According to figures from the Department of Education, Science and Training, more than 20 per cent of Australia’s international education is delivered offshore.
and this is increasing (DEST, 2006). This represents more than 100,000 offshore international enrolments each year with a financial return in 2004 to Australian institutions of more than $374 million. Significantly, ‘it is estimated that by 2012 income from offshore courses will exceed $1.5 billion a year’ (Ministerial Media Release, 1081/05, p. 2).

3.3.1 Historical context of internationalisation

Australian participation in international education is not a recent development as the Australian higher education sector has made an important contribution, particularly in the Asian region, since the end of the Second World War. Three phases of internationalisation have been identified (Trevaskes et al, 2003):

1. The initial phase of educational aid began around 1950 with what became known as the Colombo Plan. Under this plan students from member countries were fully sponsored by the Australian Government to study in Australia.

2. In the 1970’s, Australia’s aid policy was restructured and a shift to bilateral assistance for specific developing nations was instituted. A program of Australian Development Scholarships (ADS) was introduced whereby greater emphasis was placed upon the particular needs of partner countries. In April 2005 there were almost 2,500 students on ADS studying in tertiary institutions in Australia, the majority of these being from Indonesia, Vietnam, Papua-New Guinea and the Philippines.

3. In the third phase (the period after the 1970’s but particularly after the 1990’s), a commercially-based education services sector involving many Australian education institutions began to evolve. This phase overlapped the second phase and by 2004 the export of Australia’s education services was the country’s third largest and the fastest growing export.
3.3.2 Global trends in international education

In recent years there has been slow growth in the international education market of traditional English speaking destinations. In 2005 international student enrolments in United States higher education declined by 1.3 per cent, the United Kingdom reported a five per cent drop in higher education commencements from international students and the New Zealand and Canadian systems experienced significant challenges (AEI 2006, p. 2).

The international education environment has also become increasingly competitive as Australia’s competitors have responded in the following ways:

- **China** is investing heavily in its education system seeking to develop world-class universities and become an international education destination.
- **The Netherlands** is implementing quality assurance and consumer protection regulations similar to Australia’s ESOS Act 2000 and their offshore counsellor network has expanded with new posts in Vietnam, Mexico, Russia, Brazil, India, Thailand and Malaysia.
- **Singapore** aims to become a regional education hub and is encouraging and supporting foreign universities, including American and Australian institutions, to set up branch campuses.
- In the **United Kingdom**, the government announced a target of 100,000 more international students in British universities by 2011 and a fifty per cent increase in funding for promoting British education to students outside the European Union.
- In the **United States**, the *American Competitiveness Through International Openness Now* amendment to the *Labor, Health and Human Services and Education Appropriations Bill* was passed in 2005 to help the US regain lost ground.

Export education has become a significant component of the Australian higher education sector. Despite increased competition, Australia has retained market
share to hold its position as the third most popular study destination for international students in the English-speaking world behind the United States and the United Kingdom, and the fifth most popular in the world (AEI 2006, p. 3). Enrolments in Australia have grown by over 25 per cent since 2002 and in annual terms enrolments have grown at an average rate of eight per cent from 2002 to 2005 (AEI 2006, p. 4). The AEI full year data for 2005 shows there were 344,815 enrolments by full-fee overseas students in Australia (AEI 2005, P. 1)

3.3.3 Offshore (Transnational) education defined

Australia was one of the first countries to use the term ‘transnational education’ in the early 1990’s as it wanted to differentiate between international students recruited to Australian campuses and those who were studying for Australian degrees offshore. Hence, the term transnational education was used to simply describe offshore international student enrolments regardless of whether the offshore students were studying through twinning, franchise, distance or branch campus arrangements. It is interesting to note how the use of terms in Australia has evolved in such a way that ‘international education’ usually refers to foreign students studying in Australia and ‘transnational education’ refers to those studying offshore. A review of the literature covering offshore (transnational) education reveals little about what is included in this category and for the purpose of this research study, the following definitions of offshore (transnational) education have been adopted.

The Global Alliance for Transnational Education (GATE) was established as an independent international organisation in 1995 and is concerned with issues relating to quality in transnational education. GATE has a standard of best practices to which institutions should adhere when offering transnational education and offers certification services (GATE, 2006). GATE was one of the first organisations to address the issue of quality assurance of education being delivered abroad and developed the following definition:

Transnational education denotes any teaching or learning activity in which the students are in a different country (the host country) to that in which the institution providing the education is based (the
home country). This situation requires that national boundaries be crossed by information about the education, and by staff and/or education materials (GATE 1997, p. 1).

Once again the emphasis rests on the location of the student but a new element is added, which is the location of the institution providing the education. The notion of crossing borders is also made explicit. The United Nations Educational Scientific and Cultural Organisation (UNESCO) and the Council of Europe (COE) in their ‘Code of Practice on Transnational Education’ describe transnational education in a similar way to GATE.

The UNESCO original 2001 definition was updated in 2005 and defines transnational education as:

> All types and modes of delivery of higher education study programs, or sets of courses of study, or educational services (including those of distance education) in which the learners are located in a country different from the one where the awarding institution is based. Such programs may belong to the education system of a State different from the State in which it operates, or may operate independently of any national education system (UNESCO and Council of Europe, 2001).

This is a comprehensive definition which introduces two important elements. All types and modes of delivery are included and it is specified that the learner is in a different country than where the ‘awarding’ institution is based. Thus, the notion of who awards the qualification becomes more important. Reference is also made to ‘stateless’ types of programs and by inference, institutions. These are important additions. Both the GATE and UNESCO/Council of Europe definitions of transnational education are oriented and applicable to situations where programs move across a border or where the program or provider are virtual and delivering by distance.

It is interesting to try to identify the difference between international education and transnational education. Clearly, the idea of nation or country is common to both terms, leaving the prepositions ‘inter’ and ‘trans’ as the distinguishing feature. But do the two prepositions really explain the difference between the two concepts? In the Australian situation, it appears the literal meaning of the prepositions is simply
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a means to explain the difference between international students studying in Australia and those studying offshore.

In the GATE and the UNESCO/COE cases, ‘transnational education’ describes situations where students are not in the ‘source country’ of the awarding institution. In other words, the programs from the awarding institution have been transported to students in residing in other countries. The logic as to why it is ‘trans-national’ rather than ‘inter-national’ is perhaps based on the need to have a term that distinguishes international education from substantially different meanings of ‘trans’ and ‘inter’.

The UNESCO/COE definition includes education that is provided by collaborative arrangements, such as franchising, twinning, joint degrees where study programs are provided by another partner, as well as non-collaborative arrangements such as branch campuses, offshore institutions, and corporate universities.

The Australian Department of Education Science and Training (DEST, 2005) also provides a definition of Australian Transnational Education and this definition includes two additional requirements. That the:

1. transnational program be delivered and/or assessed by an accredited Australian provider; and
2. delivery include a face-to-face component.

It further stresses that, in contrast to distance education provided in purely distance mode, transnational education includes a physical presence of instructors offshore, either directly by the Australian provider, or indirectly through a formal agreement with a local institution.

Australian transnational education and training, also known as offshore or cross-border education and training, refers to the delivery and/or assessment of programs/courses by an accredited Australian provider in a country other than Australia, where delivery includes a face-to-face component. The education and/or training activity may lead to an Australian qualification or may be a non-
award course, but in either case an accredited/approved/recognised Australian provider is associated with the education/training activity.

As distinct from education and training provided in a purely distance mode, transnational education and training includes a physical presence of instructors offshore, either directly by the Australian provider, or indirectly through a formal agreement with a local institution/organisation. (DEST, 2005, p. 6)

### 3.3.4 Face-to-face communication

An aspect of offshore education that benefits from face-to-face interactions is localisation of teaching. Ziguras (1999) pointed out that the curriculum of a transnational program is usually standardised across several campuses which may be located in different countries. While the curriculum is sometimes tailored to local conditions, the modifications are usually minimal: they may only involve assignment questions for example. In such circumstances, teachers through face-to-face interaction can play an important role in interpreting the content of study materials to make it useful for their students.

The importance of the face-to-face communication and the need for localisation of transnational programs was also raised by Evans and Tregenza (2002). They examined a range of offshore programs offered in Hong Kong by Australian universities in collaboration with Hong Kong partner institutions. They commented on the provision of face-to-face tuition in those programs concluding that Hong Kong students seek and expect such contact. They also pointed out that both the Australian instructors as well as Hong Kong tutors agreed that the Australian courses need to be adapted to suit the needs of Hong Kong students. To achieve this, Australian instructors would localise study materials, and face-to-face Hong Kong tutors would put those materials in relevant context. However, the extent of course localisation was limited by the existing regulatory framework (Evans and Tregenza, 2002).
3.3.5 Offshore education programs in Australia’s education system

Australian education providers continue to have a strong presence in overseas markets, particularly in the Asia-Pacific region (AEI, 2006). In 2005, the Higher Education Statistical Collection recorded 76,575 higher education enrolments by students not residing in Australia. There were 64,707 enrolments at offshore campuses and 11,868 enrolments with distance education providers (AEI 2006, p. 4).

Evidence of the importance of offshore education is shown by:

- the increasing number of Australian universities who now operate campuses in overseas countries from which they deliver offshore education programs. For example Swinburne University of Technology has a major campus in Malaysia, Monash University has major campuses in South Africa and Malaysia and RMIT University has set up two campuses (one in Hanoi and the other in Ho Chi Minh City) in Vietnam (Harmon, 2006, p. 2); and

- the increasing number of Australian universities delivering offshore education programs in conjunction with a (host) partner in-country university. For example Deakin University deliver programs with partner universities in Denmark, Hong Kong, Malaysia and Singapore, the University of New South Wales deliver programs with partners in Bangkok, Hong Kong and Singapore and Swinburne University deliver the MIntA program in Vietnam in partnership with the National Economics University (AEI, 2003).

3.3.6 Australian institutions in-country courses in Vietnam

As previously discussed, the export education market has developed quickly to become an integral component of many Australian universities. In 2003, there were 1,569 offshore programs between Australian universities and overseas
higher education institutions (refer Figure 3.1). In particular, a growing number of Australian universities and other education institutions have developed offshore programs for delivery in Vietnam. These are represented in Appendices 3a, 3b, 3c and 3d.

**Figure 3.1 Offshore programs of Australian universities**

<table>
<thead>
<tr>
<th>Year</th>
<th>1989</th>
<th>1991</th>
<th>1993</th>
<th>1995</th>
<th>1997</th>
<th>1999</th>
<th>2001</th>
<th>2003</th>
</tr>
</thead>
<tbody>
<tr>
<td>Count</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Source: AVCC (2003, p. 5)

Together with Australian education institutions, other international education providers have perceived Vietnam as an attractive location to conduct offshore programs (AEI, 2003).

### 3.4 Offshore program quality issues

The following section reviews the literature on issues related to improvements in evaluation of quality associated with offshore programs. In particular, it examines issues associated with the teaching and learning process, university management and faculty staffing of offshore programs.
3.4.1 Student expectations

In recent years, perceptions of offshore delivered programs have been characterised by an increase in expectations from prospective students. At the same time the fee structure for studying offshore programs has also increased as local universities have sought an additional revenue stream to compensate for the reduced level of government funding of Australian universities. With the growing competition for students from education providers nationally and internationally which has led to the increasing use of quality as a marketing tool (Wahr and Ladloff, 2002), it is not surprising that student expectations have risen in response.

3.4.2 Teaching and learning process across cultures

An important debate (and one particularly relevant to offshore programs) in the quality assurance literature relates to the comparability of the teaching and learning process across different cultural contexts. Some quality assurance researchers assume that the process is similar across different settings whilst others suspect that there are significant variations in the teaching and learning process across various contexts.

There is now a growing body of literature that key conceptions such as ‘effective teaching’ and ‘learning’ vary across cultures. Pratt et al (1999) analysed the teaching and learning conceptions of 397 Hong Kong university students and 82 academic staff and found that teaching, learning and knowing are deeply rooted in specific cultural antecedents and social structures. Thus, evaluation within learning needs to be recognised as a cultural and value-laden interpretation of all that we observe. Pratt et al, (1999) also found that there are significant differences between East and West in the value of foundation knowledge, appropriate roles and relationships for teachers and students, the process of teaching and recognition of responsibility for effective teaching. Wang (2005) in her recent study observed similar differences for postgraduate students in mainland China.
The same differences could also be applied to Vietnam where behavioural differences and attitudes still exist between people in the North (Hanoi) and those in the South (Ho Chi Minh City). Whilst people in the South have become more open and willing to embrace ‘western’ ways and ideas, people in the North are more conservative and skeptical of different customs and ideas. In fact people in the North still distrust people from the South and vice versa, which is evident in the classroom and in dealing with education officials.

The importance of matching teaching and learning styles, and the role cultural factors play, is well documented (Fisher et al, 2002; Liesch and Fairfield, 1992). Fisher et al, (2002) and Birt et al, (2004) conducted two large empirical studies of 385 and 997 domestic and international students studying in Australia & New Zealand. Both studies identified the importance of avoiding stereotypical assessment of the likely behaviour and attitudes of international students and domestic students. They also identified intra-cultural differences, and national differences within ‘Asian’ cultures. A study by Crabtree and Sapp (2004) also showed that offshore lecturers often fail to take account of the culture in which they are involved by not adjusting to the local culture’s experience of time and formalities, and classroom rhythms. This research provides an excellent analysis of the various cultural experiences encountered by academic staff in their offshore teaching.

Other research has indicated that a failure to appreciate and adapt to different cultures may result in diminished student learning, student absence from classes, and withdrawal from the course (Cronniger, 1991; Good, 1993). Much of the research on student expectations has concentrated on the social and communication issues, (Ti, 1997; Smart et al, 2000), and lifestyle issues (Ti, 1997).

3.4.3 University management and faculty staffing

External drivers of program improvement include government sanctioned audits such as the Australian Universities Quality Audit (AUQA). In the AUQA reviews of
offshore operations by Australian universities various difficulties with offshore programs were found, namely that some institutions:

- insufficiently assessed their overseas operations,
- misled international applicants regarding program content,
- conducted insufficient due diligence on their international partners, and
- made loose contractual arrangements.

In addition, poor communication often led to problems for offshore students, the quality of offshore staff was occasionally questioned and confusion was often evident in areas of responsibility between a core institution and its partner institution (Coleman, 2003).

Some of these difficulties have been supported by other research, which indicate that lecturers are often not adequately prepared for the specific rigors of teaching overseas (Gribble and Ziguras, 2003). Gribble and Ziguras (2003) suggested that universities should prepare staff by providing information about general issues routinely faced in transnational programs; providing country specific information to assist lecturers to make their teaching relevant to offshore settings; and developing systems that support and enhance the informal support and sharing of information between teaching staff. Feast and Bretag (2005) found that offshore providers often had no contingency plans in place for emergencies such as the recent SARS outbreak in 2003 and other natural disaster events.

The Australian Government is currently focusing on improving the comparability between onshore and offshore delivery in terms of:

- admission of students;
- assessment and moderation processes;
- measuring student experience (including student satisfaction with learning and teaching and other issues such as access to support, resources and facilities) and/or graduate outcomes;
- aspects of teaching and learning, such as quality assuring the curriculum and/or the skills and qualifications of teaching staff;
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- provision of student support services;
- applying agreed policies and rules, such as those related to student grievances;
- developing frameworks for selecting and approving suitable offshore partners of appropriate quality and standing and ensuring contracts between partners contain adequate quality assurance measures;
- developing frameworks for selecting and approving suitable agents and ensuring contracts between institutions and agents have adequate quality assurance; and
- developing principles for advertising and promotional materials that are ethical and uphold the reputation of Australian education and training


Further highlighting the importance of quality assurance, the Australian Government has provided $10.6 million for the strengthening of offshore quality from the $113 million International Education budget initiative (Ministerial Media Release, 1081/05, p. 2). Part of this funding will be directed towards enhanced Quality Auditing of Offshore Higher Education to be undertaken by the Australian Universities Quality Agency (AUQA) (DEST, 2005).

The Australian Vice-Chancellors’ Committee (AVCC) recently released its revised ‘Code of Practice and Guidelines for Australian Universities for the Provision of Education to International Students’ April 2005. The AVCC stated that ‘Australian universities should develop, implement and rigorously review quality assurance processes for their offshore programs.’ (AVCC 2005, p. 5).

A brief review of web based offshore program materials from a small number of Australian universities suggests a real desire to sustain and update existing quality assurance procedures. Most strategic plans are usually based on evidence from self evaluations, external reviews and benchmarking assessments to provide effective quality assurance in program structure and teaching and learning. They
also endorse the implementation of quality improvement processes that recognise and reward excellence and help build the capacity of the university to respond to external change. Interestingly, the internationalisation agenda in some universities is seeking to devise clearer evaluation criteria for each program at subject, program, school and divisional levels, particularly where criteria may differ culturally from the offshore partner institution (Kayrooz et al, 2005).

In terms of comparability of standards, teaching and assessment are not the only platforms of cultural differences for onshore and offshore students. A perfectly designed and delivered approach which is inefficiently administered or inappropriately resourced, will neither assure quality nor ensure standards (Castle and Kelly, 2004). Ironically, differences in resources and educational structures may even mean that standardisation could reduce quality (Biggs, 1999). Such variations in teaching and learning processes between East and West make it difficult to simply transpose ‘off the shelf’ evaluative systems designed to improve teaching and learning in offshore locations. The challenge in evaluative systems is to recognise cultural and geographical diversity but also seek consistency in quality and standards in degrees that are offered in multiple locations (Castle and Kelly, 2004). There is some evidence that ‘bottom up’ programs can be successful here. That is, those which assume that ownership and responsibility for continual improvement of programs involving international students lies with the academic faculty (Wahr and Radloff, 2002).

This review highlights that quality evaluation is mainly targeted at teaching and learning alone and lacks a systematic and comprehensive basis on which to involve all stakeholders.

3.5 Evaluating delivery of offshore programs

Current evaluative processes for offshore delivery tend to focus mainly on teaching and learning, despite the complex set of legal, financial and administrative relationships that underpin excellence in teaching and learning. A prospective student does not typically experience teaching and learning alone but also the administrative staff of both universities, and the outcome of legal,
financial and resource based deliberations. However, the research literature on evaluation continues to focus almost exclusively on teaching and learning. If there is a sense amongst the stakeholders that ‘things’ are not working, or ‘things’ could be working better, efforts to improve are generally reactive and usually focus on single incidents of what, is in reality, a complex set of relationships among multiple stakeholders. Instead, evaluation should be ongoing and continually involve all stakeholders in a system wide approach, involve capturing the learning embedded in past experience and form an integral part of strategic planning (Kayrooz et al, 2005).

3.5.1 Approaches to offshore program evaluation

There are many different approaches to completing a program evaluation (Caulley, 1993). Evaluation of education programs is often defined in different ways by different authors. Patton (1997) defined program evaluation as the systematic collection of information about the activities, characteristics and outcomes of programs to make judgements about the program, improve program effectiveness and/or inform decisions about future programming. Patton's definition gives reasons for evaluation which include improving program effectiveness and allow better informed decision making about the program.

According to Kemmis (1982), evaluation is the process of marshalling information and arguments which enable interested individuals and groups to participate in critical debate about a specific program. Kemmis (1982) specified a number of reasons for evaluating a program including: to improve the program; for assessing impact; for planning and resource allocation; for management/monitoring of a program; for policy making, and; for accountability.

3.5.2 System based approach

The ongoing systems based approach to evaluation suggested by Kayrooz et al (2005) assumes an understanding that variations in the culture of stakeholders in offshore education are not limited to the usual understanding of cross cultural variation but is broadened to include variations in culture experienced even in a
single institution. Whilst there are obvious differences between East and West, there are more subtle differences between academic and business cultures even within the same institution. An appreciation of the differences between corporate, public sector and collegial cultures recognises that project management of offshore delivery may change according to the cultures and structures of the respective institutions. For those working in more business-oriented cultures, a large part of the culture determines who reports to whom, subject to what authority, and with what degree of independence. Strict codes of conduct require persistent communication and frequent renegotiations with those in responsibility. For those working in the more collegial cultures, there may still be aspects of the business culture, but also collegial networks that wax and wane over time (Kayrooz and Trevitt, 2005). Ensuring good communication, responsibility and accountability between these pockets of culture, even within the same institution, can be challenging for all stakeholders involved.

Also central to an on-going systems based approach is that the relationships between all stakeholders are not characterised by strict, clear-cut links between specific causes and specific effects. The environment is not fixed but changing according to market, governmental, professional and student imperatives. Stakeholders communicate and operate in an environment that is both complex and changing and where there is an increasing level of uncertainty. This is an important distinction, and one that needs to be fostered, because in times of uncertainty organisations and their stakeholders need to be able to operate flexibly and responsively (Snowden, 1999).

3.5.3 Framework to evaluate offshore teaching

Evaluation itself is typically conceived as a one-off activity usually conducted at the completion of the teaching and learning. In actuality it is an ongoing process, designed at the outset in tandem with the formation of the contract and the pre-delivery stage, that does not conclude with the closure to the teaching and learning of one cohort but rather aggregates over multiple cycles of cohorts to create improved practice. These are crucial considerations when designing evaluation (Kayrooz and Trevitt, 2005).
It is important that evaluation of offshore delivery is conceived as an ongoing process, involving both summative and formative evaluation. Summative evaluation is typically conducted to assess the outcomes of the program whilst formative evaluation is conducted while the program is under operation. Whilst the use of both formative and summative evaluation is needed continuously, formative evaluation will be emphasised more likely towards the initial stages of the cycle and summative evaluation will occur more likely towards the end. Evaluation will also occur at multiple levels and in multiple sites, and, for best effect, formative evaluation needs to be conducted by the individuals and teams that are actively involved in the process of offshore delivery (Kayrooz, Milne and Ward, 2005).

An important step, therefore, in designing a framework for the evaluation of transnational teaching requires an acceptance that all of the stakeholders involved are participants in a complex adaptive system and as they act or interact they shape the collective future of everyone involved. Stakeholders include academics, students, the partner universities, agents, and governments. It is clearly seen that an action on the part of one stakeholder, such as a change in government policy, or an interaction between two stakeholders, for example agents and partner universities, can impact on the whole system. Axelrod and Cohen (1999) also show that while it is not possible to control a complex environment, it is possible, and even essential, to manage it. For example, government policy is usually non-controllable by the other stakeholders and can only be managed. Evaluation then should be viewed as part of the process of managing the complex adaptive environment and not merely an end in itself. If stakeholders do not communicate with each other in a systematic way, they only conceive the process from their own point of view and propose solutions to problems from this perspective as well.

Where meaningful communication is limited, relationships are not formed and actions based on self-interest dominate. By contrast, where stakeholders actively seek to learn from each other and to attempt to understand issues from a holistic or whole of system perspective, trust becomes an integral component of the
relationships so formed and confidence in the system’s ability to self-generate predominates.

3.6 Strategic issues with offshore education programs

Previous studies related to offshore education programs have largely focused on distance education programs (Rangecroft, Gilroy, Long and Tricker 1999; Long, Tricker, Rangecroft and Gilroy, 1999) and have identified a number of significant factors including professional development, reputation of course, course content and required study time, as being of high importance to students in their decision to join a course. Other studies (Conrad 1998, Koernig 1998, Qiping et al, 1994) investigating the difficulties that students must overcome to join a course, have highlighted issues including payment of tuition fees, obtaining employer support and time commitments. A review of these and other studies highlights the following strategic issues connected with offshore education programs.

3.6.1 Student satisfaction

Knowing what students want from their course of study and how important they view various features of the course is critical for providing a quality experience for them. Rangecroft et al, (1999) gathered data from four distance education courses and developed a ‘service template’ to measure student satisfaction in post graduate distance education courses. Five main areas of enquiry were established, namely; decision to join the course, course satisfaction, course materials, attendance at classes and aspects of assessment.

The study found that opportunities for flexible study, access to tutors, personal and professional development, ease of communication and relevance to work were the key factors that contributed to student satisfaction. In respect to course materials the study found that quality of content, logical structure, readability, up-to-date content and clear learning outcomes were the main factors related to student satisfaction. The study also found that quality and timing of feedback, relevance of assignments and clarity of assessment criteria were the main factors linked to student satisfaction with assessment (Rangecroft et al, 1999 p. 20).
3.6.2 Twinning arrangements in course delivery

A study by Mazzarol and Hosie (1997) found that the ‘twinning’ arrangement offers many advantages in delivering offshore education programs. It provides greater accessibility to the education service, secures a regular supply of prospective students from the host university and often lowers the overall cost of the education to the student. On the other hand the downside with offering courses through such strategic alliances is the problem of maintaining the quality of the education service. Locally hired teaching staff must possess the same qualifications and skills as the Australian academics and the course content and teaching materials should be of an equivalent Australian standard.

This creates a strong desire by the Australian University to have direct control and presence in the early stages of a new offshore program which involves sending Australian academic staff overseas to deliver lectures and to liaise with and mentor the locally employed staff. However this can be stressful for academic staff as offshore teaching is usually undertaken separately from regular teaching and the prolonged absence from Australia often means teaching staff have less time for research activities and publishing.

3.6.3 Curriculum development and cultural awareness

The Australian curriculum taught onshore is not automatically transportable to another country and thus it is important that universities conducting off-shore programs internationalise the curriculum (Clark, 1996). Language is also an issue in off-shore education programs. If the program is taught in English then mechanisms must be in place to ensure that students have the pre-requisite language proficiency to complete their studies in English.

A study by Devlin and Godfrey (1998) explored the main factors associated with the successful export of accounting education to East Africa as reflected by their experiences from delivering education and training projects. The authors were involved in providing short courses for accounting and finance staff in government
departments, drafting government financial regulations and helping develop the Institute of Certified Public Accountants.

In developing the training programs two main elements were deemed important. The curriculum concentrated on agreed areas of importance which included financial accounting, auditing and public sector accounting; and leading Ugandan University academics were identified to join the training team to provide important local knowledge and expertise. The main purpose of the training programs was to enhance the accounting capabilities of finance staff in the public sector; which in effect represented surrogate professional accountancy development. However issues with curriculum content, cultural differences, conflicts of interest and resource problems created unforeseen educational difficulties.

Based on their experiences the authors identified five factors that would lead to the effective delivery of accounting training programs. First, the training programs must be relevant to the problems facing the country; second, the context of East Africa is critical in determining all aspects of the program; third, those delivering the programs must be prepared to learn from their experiences and confront the issues and difficulties that were not foreseen; fourth, there needs to be a strong educational dimension to the program that should aim to develop the intellectual abilities of the participants; and fifth, those delivering the programs should be aware of cultural issues and refrain from imposing their own values on participants who often face very different circumstances.

3.6.4 Commitment of university and teaching staff

An important factor in ensuring the success of intensive offshore teaching is the commitment of the whole institution; with staff, schools and faculties being fully committed to internationalising the curriculum (Mangan, 1997). Academic staff must also see it as a valuable experience to undertake such teaching in an international setting. From the students’ perspectives, the whole university must also ensure that the off-shore students receive the same quality education equal to the one provided to onshore students in the traditional fifteen week semester teaching mode (Cavusgil, 1993).
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For an off-shore program to work effectively, staff must also be culturally sensitive (Mangan, 1997). Ideally teaching staff should be selected who have had a prior experience with and understanding of the particular culture. If this is not possible then staff should be provided with some type of orientation about the culture of the students they will be teaching. Cultural sensitivity also applies both ways and the university should also be pro-active in assisting students understand what is expected of them.

3.6.5 Accreditation

In order to teach off-shore the course must be registered with the local education authorities which can be time consuming and require extensive documentation. In a country such as Vietnam, the accreditation authorities seek assurance that the quality of education will be equal to that offered by the same university in Australia. They also seek assurances that the course is fully accredited in Australia and internationally recognised, that the university has a reputable standing and that teaching facilities, library and other student support services are available.

3.7 Factors contributing to program effectiveness

The following review examines factors related to the effectiveness and success of offshore education programs including: attributes of students and staff in the program; program design and evaluation, and organisational support.

3.7.1 Attributes of students in offshore programs

The literature on student learning in offshore programs identifies self-discipline, motivation, and ability to balance work with study commitments as determinants of success. As most offshore education programs are student-centred, students must be able to assume responsibility for the learning process if they are to successfully complete such programs (Saba, 2000). Chyung, Winiecki and Fenner (1998) specify the ability of students in offshore programs to adapt to new modes of learning as a main characteristic in determining success.
Cornell and Martin (1997) listed intention to complete the course, timely submission of work, and completion of other distance education courses as predictors of student success in offshore programs. Billings (1988) also found that students who made the most progress were those who intended to complete the program, submitted their assessment tasks on time, had a supportive family, had high goals for completing the program, and had a good prerequisite knowledge. However, he identified the student’s intention to complete as the most important factor, which suggests the importance of motivation over other factors. Kember (1999) supported this notion, claiming that motivation is recognised as a significant part of students’ approach to learning and is the key not only to student progress but also retention in the program.

3.7.2 Attributes of staff in offshore programs

The roles of the instructors, designers, managers and support staff involved in an offshore education program are crucial. Although their roles are just as important in traditional education, offshore education presents additional challenges caused by the shift of location and time. The literature identifies numerous attributes of the education staff involved as critical to the effectiveness of offshore education programs. These attributes can be separated into three categories of instructor, designer and manager, although many of these attributes overlap across categories.

3.7.2.1 Attributes of instructor

Students in offshore programs require a significant amount of information prior to and at the beginning of a program. Student recruitment (including course information briefings) should not only focus on ensuring students meet admission and program requirements, but also ensure students understand and are equipped to meet the requirements of the program delivery. The focus on recruitment includes advertising both the features of the program and the student competencies necessary to complete the program (Fahy and Archer, 1999).
Research suggests that the effectiveness of offshore program learning is based on the instructor’s preparation, appreciation of the needs of the students, and understanding of the target population (Omoregie, 1997). Meeting the needs of offshore students requires organised, thoughtful strategies to ensure students have the necessary skills to successfully complete the requirements of an offshore program.

According to the literature, instructors who teach in offshore education programs are perceived as effective if they encourage communication and interaction between instructors and students, communication and interaction among students and communication and interaction through instructional materials (Moore and Kearsley, 2005). Effective instructors listen and respond to students’ needs; they seek feedback from students and incorporate this feedback in the design and delivery of instruction. These instructors enable collaborative learning; they are regarded not merely as presenters of knowledge but rather as its suppliers, and they encourage students to regard each other as information resources. Other attributes of effective offshore education instructors include clear communication of program objectives and requirements to students and a willingness to listen to student suggestions (Carr, 2000).

Previous teaching experience by the instructor and good teaching skills are important factors to the effectiveness of offshore education programs (Carr, 2000). Carr investigated student satisfaction with the instructors’ teaching ability and concluded that many instructors in offshore education programs lack teaching experience. As a consequence, students faced with poor quality teaching can become discouraged and frustrated with the programs. Carr reported that students cited inexperienced teachers as one of the reasons for withdrawing from offshore education programs. According to Wilkes and Burnham (1991), students who report dissatisfaction with the offshore education program because of poor quality teaching are negatively impacted. Students expect the instructor to provide support and guidance, and when they experience unsatisfactory teaching, their success may be put at risk.
3.7.2.2 Attributes of designer

Offshore educators also participate in the design of the offshore education programs. Effective designers of subjects have the ability to create tasks and activities that promote interest and interaction among students. According to the literature, effective designers use reflective enquiry on their own teaching and, during the design process, keep two questions in mind: firstly, whether a particular approach will work; and secondly, how it could be improved, taking into consideration the learning task, teaching material and strategies, as well as technology involved (Buchanan, 2000; Palloff and Pratt, 2000). These designers regard technology as a tool to create and support learning communities for students; and, when designing learning materials, they also take into consideration past experiences of students (Ragan, 1999; Willis, 1995).

3.7.2.3 Attributes of manager

The program manager plays a vital role in managing offshore programs; often in addition to their role as instructor. Staffing requirements, class schedules, course materials and student enquiries must all be managed carefully. According to the literature, attributes of effective educators in offshore programs as managers include timely distribution of learning materials and timely feedback to students on assignments and projects. Effective managers also ensure that the required classroom equipment is available and operational, and are prepared for potential problems with technology. In addition, they are knowledgeable about the academic resources available to students (Palloff and Pratt, 1999).

3.7.3 Program design

A number of research studies have examined the relationship between students’ perceptions and program characteristics. St. Pierre and Olson (1991) (as cited in Moore and Kearsley, 2005) identified several factors as contributors to student satisfaction and success in offshore education programs including; a good study guide, relevant course content, the opportunity to apply knowledge, prompt return
of assignments, and conversations with instructors. In addition, Egan et al, (1992) established that offshore learners benefit significantly from a well-designed syllabus and presentation outlines. On the other hand, Hara and King (1999) reported on factors having the most negative impact on student progression and satisfaction which include unclear instructions for assignments and lack of timely feedback on assignments and projects. Overall the characteristics associated with program design basically revolve around two factors; instruction and interaction.

3.7.4 Instruction

The literature identifies quality of instruction as a factor that affects student success in offshore education programs (Frew and Webber, 1995; Inman and Kerwin, 1999). Quality of instruction includes the timely provision of teaching materials, quality of the program, quality of teaching, and the performance of the instructors.

The quality of instruction influences the quality of student learning. Learning tasks can be designed using a range of methods to achieve valid learning objectives as the assessment system associated with those tasks influences the extent to which students will pursue those desirable learning outcomes. Therefore, it is critical to ensure that assessment tasks are integrated with learning objectives (Freeman and Capper, 1999).

With respect to offshore programs, there is an increasing expectation that offshore teaching will encompass both face-to-face and electronic guidance through the curriculum as this kind of support assists students to obtain a well rounded learning experience. As a consequence of this expectation, instructors involved in offshore programs need to become proficient in the area of e-learning to be able to develop electronic resources and support, online tutorials and other forms of technology-supported guidance (Debowski, 2003).

Simon (1994) found that the relevance of both subject matter and the manner in which it is communicated are critical to student satisfaction in distance education programs. The study found that ‘human beings are at their best when they interact
with the real world and draw lessons from the bumps and bruises they hit’ (Simon 1994, p. 74). Capper (1999) emphasised the explicit links between theory and real-life application and stressed the importance of providing students with a detailed and realistic description of what they can expect from the program; particularly to mature age students.

3.7.5 Interaction

Interaction is recognised in the literature as an important characteristic in instructional design, social context, and success of offshore education (Beard and Harper, 2002). According to Daniel and Marquis (1983, p. 32), interaction occurs when ‘the student is in two-way contact with another person(s) in such a way as to elicit from them reactions and responses which are specific to their own requests and contributions’.

Interaction underpins the seven principles of good practice in education as established by Chickering and Gamson (1987). These practices include: encouraging contact between students and teachers; developing responsiveness and cooperation; engaging in active learning; providing prompt feedback; promoting time on task approach; communicating high expectations; and respecting diversity.

Having investigated the effects of different types of interaction (academic, collaborative and social) on learning achievement and satisfaction, Jung et al, (2002) concluded that social interaction with instructors and collaborative interaction with fellow students have significant effects on learning and satisfaction within a program. They also noted that small group activities increased learning motivation.

Morgan and McKenzie (2003) reported that regular interaction between instructors and students kept the students motivated and on task and prompted them to maintain their study as a high priority among competing obligations. It also contributed to strengthening the students’ bond with the university. Completion rates in offshore education tend to be low (Tait and Mills, 2001) and,
although affected by many different factors, a weak relationship between student and university plays a major role in a student’s decision to quit the program (Morgan and Tam, 1999).

Student participation has been singled out by Moore and Kearsley (2005) as one of the most important elements of transnational education program design. Regardless of the particular model of the transnational program, students need to be given a chance to ask or answer questions and, in most subjects, need an opportunity to express opinions.

3.7.6 The role of program evaluation

Evaluation of an offshore program is essential. Obtaining feedback from students sends a message that instructors and the institution are concerned about their learning. It also provides the instructor with useful information in evaluating subject content, delivery and assessment and in making adjustments to program structure. It is argued early evaluation of the program is particularly helpful. Chyung et al, (1998) found that satisfaction during the first or second subject of the program was the major factor that decided whether offshore learners continued with their program studies.

Evaluations of program materials and the supporting system are essential in the ongoing process of program monitoring and improvement. Such evaluations reflect students’ acceptability of the study materials and the mode of study, and inform the delivering institution broadly whether it is meeting students’ expectations (Yuen, Timmers and Chau, 1993).

One of the crucial inputs in the design and evaluation of offshore programs is student feedback as it assists in identifying the strengths and shortcomings of a curriculum or program and allows students to contribute to the planning and development of their studies (Race, 1994). Importantly, feedback can highlight discrepancies between institutional assumptions and the forms of knowledge, learning styles, aspirations, needs, and values that students expect from the education program.
Assessment of student satisfaction has been identified as another factor contributing to the overall success of an offshore education program. Since student satisfaction relates to students' contentedness with several components of a program, it can be used as a measure of its effectiveness (Biner, Dean and Mellinger, 1994). Biner et al, (1994) argue that high levels of student satisfaction are important because they may contribute to lower program attrition and how much students learn within the program.

As student satisfaction can be a measure of program effectiveness, gathering data about student satisfaction with the offshore program may assist in evaluating, planning and providing the education service (Mazelan et al, 1993).

3.7.7 The role of organisational support in offshore programs

Student support in a program is an important issue associated with the delivery of offshore education programs. Student support, while including instructor support of course content, also includes support directed to the student's need to access resources such as libraries and technological assistance in order to access and use web-based materials. These support networks are usually in place for the on-campus students. For the offshore learner, those support networks are only accessible in a limited way, unless specific measures have been developed to include offshore learners.

Identifying student needs, supporting them with other support services, understanding the unique communication needs of offshore learning and identifying basic student competencies are all part of providing reasonable levels of student support. Khoo and Idrus (2004) argue that offshore learners without support are liable to delay completion of their program or discontinue altogether. Their study also found that without the necessary student support services, an offshore education program will not succeed (Khoo and Idrus 2004, p. 1).
3.7.8 Reputation of offshore program providers

Reputation of the offering institution and quality of the program are important to transnational students, particularly in Asia where reputation is a major selling point to potential students (Debowski, 2003). Program providers must therefore ensure that the reputation of the institution remains intact, and that the standards of the offshore program parallel those required of students in similar programs offered at home (Biggs, 2001; Van Damme, 2001). To ensure high quality of offshore programs, universities need to develop a range of strategies to build and maintain these standards (Biggs, 2001; Debowski, 2003). In particular they must:

- provide learning opportunities that can be adapted to the needs of offshore students, while still reflecting the overall standards established by the providing university;
- update learning materials on a regular basis to maintain their relevance and accuracy in a fast changing educational context;
- clearly formulate and communicate the underlying curriculum philosophy and practices; and
- moderate assessments to uphold standards.

3.8 Other issues with offshore education programs

Other research related to offshore programs has centered on the reasons as to why students join a program and the main difficulties they had to overcome in their studies. In a Vietnamese study by Vinen and McCloy (2001), the authors found that ‘knowledge gained’ was the most important factor in students’ decision to join a post-graduate accounting program.

In an earlier study (Vinen and McCloy, 2000) the authors found that payment of fees was rated as the greatest difficulty that students had to overcome to join an offshore program.
The teaching strategy most appropriate for Asian international students and the origins of their culture of learning have been described in the various publications for Australian lecturers and supervisors (Ballard and Clanchy, 1991, 1997), for overseas students (Ballard and Clanchy, 1988) and for international Asian students (Ballard and Clanchy, 1984). Although not focussing on offshore education the authors found that Asian students are typically passive and respectful and are very syllabus/textbook dependent. They also found that Asian students compared to Australian students, bring a very different set of skills and expectations to the task of reading articles for discussion in a tutorial. From their past education experiences an Asian student would know that close, word by word, reading was essential to understand the text thoroughly and precisely so that if necessary, they could immediately answer a detailed comprehension test on the text (Ballard and Clanchy, 1997).

3.9 Conclusion

Offshore or transnational education programs are an important area of international activity in which most Australian universities are currently engaged. They have grown rapidly and now form an integral part of international activities of many Australian universities. The expansion of offshore education offerings has provided students with more study options and demanded that institutions deliver high quality programs. The increase in the number of offshore education programs with an associated increase in students and providers has prompted researchers to investigate issues including student satisfaction, quality assurance, management and administration and intercultural learning. The characteristics of effective offshore education programs to be used in this research study emerged from this comprehensive literature review.
CHAPTER 4 - METHODOLOGY

4.1 Introduction

This chapter details the research design and methodology adopted in the study to address its aim and objectives. The chapter is structured as follows:

- qualitative methodology
- case study as a research approach
- theoretical framework
- research design and purpose
- research methodology
- design of the case study
- construction of the case study
- selection of the studied case
- development of data collection tools
- data collection
- data analysis

The chapter describes the design of a qualitative case study approach used to examine the critical success factors linked to sustainability of an offshore education program. The principles and framework of ‘Systems theory’ and ‘Stakeholder theory’ are both used as a theoretical base for the case study approach. In-depth interviews and focus group sessions with students, their employers and staff connected with the program were conducted. The methodology is discussed in this chapter leading to a presentation of findings and conclusions in later chapters.

4.2 Qualitative methodology

In developing the appropriate research strategy, the main aim was to ensure that the research design addressed the research questions and that the data collected was suitable for achieving that aim (Black, 1993).

This study is concerned with research to identify and evaluate the relative importance of factors that contribute to the sustainability of an offshore business education program in Vietnam. The emphasis is consequently on
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descriptive and exploratory research. A descriptive study is undertaken in
order to ascertain and be able to describe the characteristics of the variables
of interest in a situation; an exploratory study is undertaken when little is
known about the situation at hand, or when no information is available on how
similar problems or research issues have been resolved in the past (Cavana
et al, 2000).

The goal of descriptive study is to offer a profile or to describe relevant
aspects of the phenomenon of interest to the researcher from an individual,
organisational, industry orientated or other perspective. Exploratory studies
are undertaken to better comprehend the nature of the problem that has been
the subject of very few studies (Cavana et al, 2000). Marshall and Rossman
(1995) suggest that exploratory and descriptive research, particularly in cases
of ‘contemporary’ research where the phenomenon is unfolding at the time of
study, is best suited to qualitative methods.

Scholars and researchers have debated the relative merit of using quantitative
and qualitative enquiry for some time (Patton, 1990). This study has utilised
qualitative methods because of its inductive, descriptive and exploratory
nature in order to best answer the research question.

Qualitative research studies typically serve one or more of the following
purposes (Peshkin, 1993):

- **Description** – they can reveal the nature of certain situations,
  settings, processes, relationships, systems, or people.
- **Interpretation** – they enable a researcher to (a) gain insights about
  the nature of a particular phenomenon, (b) develop new concepts or
  theoretical perspectives about the phenomenon, and/or (c) discover
  the problems that exist within the phenomenon.
- **Verification** - they allow a researcher to test the validity of certain
  assumptions, claims, theories or generalisations within real-world
  contexts.
- **Evaluation** – they provide a means through which a researcher can
  judge the effectiveness of particular policies, practices or innovations.
As the most appropriate research paradigm to achieve the aims of this study was determined to be qualititative research, the next step of the research design involved determining the research methodology and data collection strategies. In this pursuit the case study methodology seemed most appropriate.

4.3 Case study as a research approach

In a case study, a particular individual, program, or event is studied in depth for a defined period of time and may be especially suitable for learning more about a little known or poorly understood situation (Leedy and Ormrod, 2001). It may also be useful for investigating how an individual or program changes over time, perhaps as the result of certain circumstances or interventions. The case study strategy hence is deemed most appropriate for this research as the perceptions, needs and experiences of particular students, staff and employers occur within the context of the offshore education program and can be used to link to the perceptions, needs and experiences of all individuals involved in the program.

There are three main reasons for using the qualitative research methodology of case studies for research about issues within an off-shore education program:

- Firstly, qualitative methods such as case studies address theory construction and theory building rather than theory testing and theory verification (Tsoukas, 1989; Guba and Lincoln, 1994; Donnellan, 1995). Theory is built in case study and related qualitative research by making comparisons, looking for similarities and differences within the collected data, and for future questions to be examined (Neuman, 1994).

- Secondly, using a case study approach allows for a deeper understanding of the phenomenon. The primary objective of case study and related qualitative research is to understand the phenomena under research and interpret the respondent’s experiences and beliefs in their own terms (Gilmore and Carson, 1996). The depth and detail of qualitative data can be obtained only by getting physically and
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psychologically closer to the phenomena through in-depth interviews (Carson and Coviello, 1996; Merriam, 1988). Thus previously unknown relationships can be expected to emerge from case studies leading to a rethinking of the phenomenon being studied (Stake, 1994).

• Thirdly, the goal of case study research can be to isolate and define categories as precisely as possible and then to determine the relationship between them (Gilmore and Carson, 1996). For this reason, details uncovered in a case can delve into the complexities and processes of people and organisations, as education research often requires.

Stake (1994) recommends that the selection of the case to be researched offers the opportunity to maximise what can be learned, knowing that time is limited. Therefore the cases that are selected should be easy to access and have willing subjects. Yin (1994) provides guidance in the area of case study selection as well as offering comprehensive suggestions for a general approach to designing case studies.

Case study research as presented by Yin (1994) is an acceptable research method (Klein and Myers, 1998). According to Yin (1994), a case study is an empirical inquiry that investigates a contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident. The case study method is highly appropriate where the study deliberately seeks to better understand the impact of contextual conditions, believing that they might be highly pertinent to the phenomenon under study.

Yin (1994), also argues that the case study is a valuable way to frame research when it is important to explain the causal links in real-life interventions that are too complex for the survey or experimental strategies. In this current study, the phenomenon being studied is the factors that contribute to sustainability of an offshore business education program. This is a complex dynamic that is not apparently simply quantified as it depends on the perceptions, needs and experiences of the various individuals involved. This seems unlikely to be measurable with generally understood or accepted
scientific instruments. It is the study of relatedness and individual’s responses that are both conscious and unconscious.

Furthermore, because phenomenon and context are not always distinguishable in real-life situations, a whole set of other technical characteristics, including the nature of data, data collection and data analysis strategies, become integral to the selection of an appropriate research design. The case study inquiry copes with the technically distinctive situation in which there are likely to be many more variables of interest than data points. It relies on multiple sources of evidence, with data needing to converge in the manner that, as a result, it may benefit from the prior development of theoretical propositions to guide data collection and analysis (Yin, 1994).

Yin (1994) argues that the case study can be considered as a research strategy with the logic of design incorporating specific approaches to data collection and to data analysis. In this sense, ‘the case study is not either a data collection tactic or merely a design feature alone … but a comprehensive research strategy’ (Yin 1994, p. 12). Case based research is especially appropriate for the following practical business situations (based on Yin 1994, p. 23):

- a contemporary phenomenon within its dynamically changing, real-life context; where
- the boundaries between the phenomenon and the 4 P’s of its context (place, period, people and process) are not clear cut; and
- multiple sources of evidence are used such as interviews and documents

A case study approach it appears, is a highly suitable way to explore this topic.

The support by Yin (1994), Morgan (1983a) and Denzin and Lincoln (2000) of using a case study as a research approach confirms that case studies produce rich qualitative data. As a consequence this provides for exploration from the phenomenological position because case study allows the researcher to concentrate on the phenomena being studied. Case studies are rich in data as they draw on the nature of the case, the case’s historical background, the physical setting, other contexts including external environment, other cases
through which this case is recognised, and informants through whom the case can be known (Denzin and Lincoln, 2000).

Critics of case studies draw attention to three perceived limitations. The first relates to the lack of generalisability of a study’s findings. Such criticism often stems from studies where there is little or no substantial indication of the degree to which the case is representative of other cases (Gay, 1987). Case studies should be able to suggest hypotheses that can be tested using another design of research (Gay, 1987).

The second limitation focuses on the potential for researcher bias (Gay, 1987). Researchers who employ case studies are still interested in regularity and consistency; however, their work still needs to be rigorous, accountable, reliable and valid. Employing methods such as interviews or member validations (Lankshear and Knobel, 2004) where participants’ thoughts are articulated, recorded and then returned to participants for checking reduces, although does not eliminate, researcher bias.

A third criticism of the case study as a design is that there are often problems with repeating the case study (Gay, 1987). This can be true of case studies that are incident based or placed within a particular historical context. It is in response to such criticism that many researchers typically describe their cases in such detail that readers can individually experience the reported happenings and draw their own conclusions (Stake, 2000).

4.3.1 Case study frameworks

Case-based research can be exploratory, theory building research which incorporates and explains ideas from outside the situation of the cases (Carson et al 2001). That is, case-based research is extrinsic rather than intrinsic in that there is a research question, a puzzlement, a need for general understanding and a feel that there may be an insight into the question by studying a particular case (Stake, 1995).

Case-based research methodology usually tends to address research problems within the interpretivist paradigms rather than the positivist paradigm (Perry 1998). That is, the research problem is usually a ‘how and why?’
problem rather than a ‘what’ or ‘how should?’ problem (Carson et al, 2001). Yin (1994, p. 18), provides examples of the ‘how’ and ‘why’ research problems in case-based research and shows how they are different from survey research and concludes:

‘how’ and ‘why’ questions [in case-based research are] .... explanatory….such questions deal with operational links needing to be traced over time, rather than mere frequencies or incidence....

Yin (1994) argues that the case study approach specifically provides the framework for three types of case studies; explanatory, exploratory and descriptive. ‘Explanatory’ cases are suitable for conducting causal studies; whilst ‘exploratory’ cases are used to find out what is happening to seek new insights, to ask questions, and to assess phenomena in a new light (Robson, 1993). An ‘exploratory’ study is undertaken when little is known about the situation at hand or when no information is available on how similar problems or research issues have been resolved in the past (Cavana et al, 2000). In essence, exploratory studies are undertaken to better comprehend the nature of the problem that has been the subject of very few studies. Some qualitative studies (as opposed to quantitative data gathered through questionnaires), where data are collected through observation, interviews or focus groups, are exploratory in nature (Cavana et al, 2000). A ‘descriptive’ study is undertaken in order to ascertain and be able to describe the characteristics of the variables of interest in a situation. It is also undertaken to gain an understanding of the characteristics of an organisation that follow certain common practices (Cavana et al, 2000). The main goal of a descriptive study is to offer a profile or to describe the relevant aspects of the phenomenon of interest to the researcher from an individual, organisational, industry-orientated or other perspective.

In exploratory studies, the researcher is interested in exploring the situational factors so as to understand the characteristics of the phenomena of interest; pilot studies, interviewing individuals or gathering information from a limited number of occurrences, are not uncommon in exploratory research (Cavana et al, 2000). Whereas descriptive studies are undertaken when the characteristics or phenomena to be tapped in a situation are known to exist.
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and one wants to be able to describe them more clearly by offering a profile of the factors (Cavana et al, 2000).

The nature of this case study will be both exploratory and descriptive as the researcher is attempting to gain a clearer understanding of the concepts and issues involved with the factors that contribute to the sustainability of an offshore education program.

4.3.2 Single and multiple case studies

Case studies can be either single or multiple in design. Multiple case studies consider research from multiple locations whereas single case studies contain the study to one location (Yin, 1994). Sometimes researchers focus on a single case because its unique or exceptional qualities can promote understanding or inform practice for similar situations. In other instances researchers study two or more cases to make comparisons, build theory, or propose generalisations (Leedy and Ormrod, 2001). Single case designs are used to confirm or challenge a theory, or to represent a unique or extreme case (Yin, 1994). Yin also states that a single case study is ideal for revelatory cases where an observer may have access to a phenomenon that was previously inaccessible.

The case study in this research is a single case design in that it deals with one particular offshore education program. However the depth of exploration is achieved by including three different groups of participants connected with the program, namely: students, employers and staff. The students and employers are from two different locations, Hanoi and Ho Chi Minh City (in Vietnam), and the staff are from three different locations, Hanoi, Ho Chi Minh City and Melbourne (Australia). This approach of including three different groups from different locations ensures that the identification and selection of the sample meet the criteria for a single case in that the findings derived from the data analysis are unlikely to be distorted by a specific yet unrevealed element implicit in the structure of the sample. It should also ensure that the findings are likely to be confirmed across the education program where informants have exposure to similar program experiences.
The base for the case study approach of this study is embedded within the context of systems theory and its derivative, stakeholder theory, which are both discussed in the next section.

4.4 The theoretical framework

Theory is a systematic attempt to understand what is observable in the world; it creates order and logic from observable facts which may appear tumultuous and disconnected (Mills, 1959). Ideally, good theory should have both explanatory value as well as predictive value, and will identify relevant variables and the connections between them in a way that testable hypotheses can be generated and empirically established (Mills, 1959). In effect theories provide a way to shape and order reality as we observe it, by creating models of reality. However while theory attempts to map or mirror reality, complexity may be lost in the trade off of simplifying in order to achieve clarity and understanding (see Figure 4.1).

Figure 4.1 The Role of Theory


4.4.1 Systems theory

Scientists use systems theory to understand how things work (refer Figure 4.2). Systems theory suggests that natural and human-made phenomena can be modelled as a set of interrelated components working together to accomplish some kind of process (Weinberg, 1975). By taking a systems approach, the whole complex of bidirectional interrelationships, that is the
whole system of inputs, processes, outputs, feedback and controls, can be analysed.

**Figure 4.2 System of processes involved in scientific understanding**

![Diagram showing understanding, explanation, and validation between perceptible phenomena and theory.]


Systems methodology is a worldview based on the perspective of the systems sciences which seeks to understand interconnectedness, complexity, and wholeness of components of systems in specific relationship to each other. It aims to gain insights into the whole by understanding the linkages and interactions between the elements that comprise the whole system. Rather than looking at events at different points of time, systems methodology allows change to be evaluated as a continuous process.

Within the boundary of a system there are three kinds or properties (Pidwirny, 1999):

- Elements - the kinds of parts (things or substances) that make up a system
- Attributes – the characteristics of the elements that may be perceived and measured
- Relationships – the associations that occur between elements and attributes (based on cause and effect)
The state of the system can be defined by determining the value of its properties; the elements, attributes and/or relationships.

Scientists have classified a number of different system types including isolated systems, closed systems, cascading systems and open systems (Pidwirny, 1999). The development of the conceptual model and the study in this thesis is based on the open systems theory.

Systems theory is an interdisciplinary field which studies relationships of systems as a whole. Systems theory was founded by the biologist Ludwig von Bertalanffy who proposed that real systems are open to, and interact with, their environments and that they can acquire qualitatively new properties through emergence, resulting in continual evolution (Miller, 1978). The fundamental concept in general systems theory is the notion of emergence and interaction. The properties or behaviour of a system as a whole emerge out of the interaction of the components comprising the system.

Part of systems theory, systems dynamics, is a method for understanding the dynamic behaviour of complex systems. The basis of the method is the recognition that the structure of any system - the many circular, interlocking relationships among its components – is often just as important in determining its behaviour as the individual components themselves; such as in chaos theory and social dynamics (Viskovatoff, 1999).

An important step in designing a framework for the evaluation of an offshore teaching program is to recognise that all stakeholders are participants in a complex adaptive system who when they interact, shape the collective future of everyone involved. By taking a systems approach, the various stakeholders involved in the whole system of inputs, processes, outputs and controls can be evaluated. Such a framework would include:

**INPUT VARIABLES**

**Student**

- Educational background
- Perceived needs
- Motivation
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- Learning style
- Study environment

System
- National education requirements, policy and approvals (MoET, MOF)
- Financial resources
- Technological resources
- Geography
- Dedication of academic and administrative staff
- Employer support
- Support from management leaders at SUT and NEU
- Professional accounting accreditation of course (CPA Australia and ACCA)
- Infrastructure available (teaching rooms, computers, library etc)
- Reputation of SUT and NEU

PROCESS VARIABLES

Development
- Curriculum
- Development model
- Design of instruction
- Media
- Course workload

Delivery
- Recruitment methods
- Academic support
- Formal feedback

OUTCOME VARIABLES

Student
- Enrolment
- Academic progress
- Academic performance
- Use of materials and services
- Drop out rates
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System
- Development
- Efficiency
- Cost effectiveness
- Acceptance in the system

Source: Author

For a system to be successful it must be built on solid foundations (Weinberg, 1975). Refer Figure 4.3 outlining the relationship structure for the MIntA program.

Figure 4.3 Structure of MIntA program relationships

Source: Author
The system that operates through the MIntA program in Vietnam has been built on the foundations of trust, loyalty and respect, together with the cultural values that underpin the SUT-NEU relationship.

4.4.2 Stakeholder Theory

‘Stakeholder theory’ is a competing theory of the firm with Freeman (1984) in his work, *Strategic Management: A Stakeholder Approach*, providing the groundwork for the development of stakeholder theory as a theory. The phenomenon that Freeman explores is the relationship of the firm to its external environment, and its behaviour within this environment. He presents a descriptive ‘theory’ that assesses the roles of actors in the firm’s environment.

Stakeholder theory has been advanced and justified in management literature on the basis of its descriptive accuracy, instrumental power and normative validity, and is intended to both explain and guide the structure and operation of an established corporation. Toward that end, the corporation is viewed as an organisational entity through which numerous and diverse participants accomplish multiple, though not always entirely congruent, purposes (Donaldson and Preston, 1995). The economic and social purpose of the corporation is to create and distribute increased wealth and value to all its primary stakeholder groups, without favouring one group at the expense of others (Clarkson, 1995).

In its application to higher education, stakeholder analysis focuses on how to define quality in education and serve the needs of its constituents (Hill and Jones, 1992). This entails forging a consensus between stakeholders in the educational process where the stakeholders include learners, faculty, industry and the community (Kinyanjui and Morton, 1992).

Freeman (1984), graphically modelled the concept of stakeholders as impacting actors on the firm, and on whom the firm impacts. It is this portrayal of the firm as the centrepiece, surrounded by clearly identified and separable stakeholder groups which the author has used to investigate the impact of the external environment on the MIntA program’s structure, success and sustainability; as outlined in Figure 4.4.
Freeman (1984, p. 46) defined a stakeholder as 'any group or individual who can effect or is affected by the achievement of an organisation's objectives'. Specifically, Freeman suggested that firms should identify their direct and indirect stakeholders, which the literature refers to as primary and secondary stakeholders. Freeman's (1984) listing of stakeholders includes diverse constituencies such as owners of various kinds, supplier firms, customer segments, employee segments, various members of the financial community, several levels and branches of government, consumer advocate groups and other activist groups, trade associations, political groups, unions and competitors. Hill and Jones (1992) list managers, stockholders, employees, customers, suppliers and creditors, whilst Clarkson (1995) lists the company itself, employees, shareholders, customers and suppliers as primary stakeholders, with the media and various interest groups classified as secondary stakeholders. Donaldson and Preston (1995) argue that stakeholders including investors, political groups, customers, employees, trade associations, suppliers and government should be identified by their interests.
4.4.2.1 MIntA Program Stakeholder Input

Based on the above discussion, the Master of International Accounting (MIntA) program jointly conducted in Vietnam by Swinburne University of Technology (SUT) and the National Economics University (NEU) has various stakeholders including the following:

**In Australia:**
- SUT
- SUT - Faculty of Business and Enterprise (FBE) Academic Staff
- CPA Australia

**In Vietnam:**
- NEU
- NEU - Business School Academic Staff
- Students and Alumni
- Employers/Industry
- Ministry of Education and Training (MoET)
- Ministry of Finance (MOF)
- Vietnam Chamber of Commerce and Industry (VCCI)
- Association of Chartered Certified Accountants (ACCA)

Given the global emphasis on internationalisation of university courses and the resulting competitive advantages such courses can bring, both Swinburne University of Technology (Melbourne, Australia) and the National Economics University (Hanoi, Vietnam) are significant stakeholders in the MIntA program. As are the academic staff of both universities (from SUT's Faculty of Business and Enterprise and the NEU-Business School) who not only teach into the program, but also devise and design the syllabus and structure for each subject in the MIntA program. As the program is only offered in Vietnam, students (both current and past) and their employers, who often finance their employees through the program, are also critical stakeholders.

The MIntA program could not have been established and delivered in Vietnam without support from the Vietnamese government and the various education regulatory bodies comprising the MOF, MoET and VCCI, who are all vital
stakeholders in the program. Accreditation is an essential component of any educational course and the professional accreditation of the MIntA program by the international accounting bodies, CPA Australia and ACCA, together with the prospect of resulting memberships of MIntA graduates, clearly identifies these two bodies as important stakeholders.

4.4.2.2 Centrality of stakeholder theory to the MIntA program

Stakeholder theory has been used by business and society scholars as a tangible way to organise, assess and research issues in the field; with other areas of management, especially strategy also finding it to be a useful research tool. Miles (1987) empirically demonstrated that awareness to external stakeholders and external issues, and in turn responsiveness to these, has positive effects on both corporate social performance and corporate economic performance. Clarkson (1988) also demonstrated that corporations who manage stakeholder relations and social issues in a proactive and accommodative fashion have better economic performance than those corporations who are reactive and defensive.

More recent work has attached theory to the stakeholder framework with Donaldson and Preston (1995) suggesting that stakeholder theory is normative based in part on the theory of property rights; whilst Hosseini and Brenner (1992) describe these property interests as stakeholder “values”. Jones (1995) explicitly suggests that it is indeed the property right of contracts which is at the heart of stakeholder theory.

Therefore stakeholder theory has provided scholars with a clearer tool for knowing and thus fulfilled a requirement of theory (Donaldson and Preston, 1995). In particular it has brought greater credibility and acceptance to the tenet of corporate social performance that business is embedded in a system of social relationships which it affects and it is affected by.

The author has used the principles and framework of stakeholder theory to investigate and explain the impact that stakeholder groups associated with the MIntA program have had on the success and sustainability of the program in Vietnam.
4.5 Research design and purpose

Yin (1994, p. 27) defines research design as ‘the logic that links the data to be collected (and the conclusions to be drawn) to the initial question of a study’. Hence, the most important aim when determining the research design is to ensure that the data collected can be utilised to answer the research aim and objectives as clearly as possible. Yin (1994) proposes using case studies as the research design when the investigation focuses on a contemporary phenomenon within a real-life context. For the present research, the case study design has been chosen as it provides a useful framework to understand the complex social phenomena in which students, staff and employers are placed. This is essential because ‘the meaning of certain behaviour largely stems from the context in which it takes place’ (De Vaus, 2001, p. 235).

The purpose of research can be either exploratory or descriptive in nature, or they can be conducted to test hypotheses. Descriptive research is undertaken in order to ascertain and be able to describe the characteristics of the variables of interest in a particular situation (Cavana et al, 2000). De Vaus (2001) argues that descriptive research lays the foundations for explanatory research, which is aimed to investigate causes for specific incidents. According to Bouma (2000) it is difficult in case study research to isolate the influence of individual variables on the environment of the case. The segregation of specific influences, however, is required to test causal relationships and to establish a basis for generalising the findings (Bouma, 2000).

Taking these considerations into account, this study primarily focuses on the description of the gathered data. Nevertheless, De Vaus (2001) acknowledges that insights gained from already established studies provide descriptive research with a perspective within which some causal processes can be understood. Therefore, the author has analysed the findings of this research within the context of the literature reviewed. This allows for the comparison of this study’s findings with already established factors in the literature related to offshore education programs.
4.6  Research methodology

Data was collected from various sources to accomplish the research aim and objectives. The gathered data can be divided into primary and secondary data, each following a different methodical approach as follows.

4.6.1  Primary data sources

Primary data is defined by Ticehurst and Veal (2000, p. 23) as ‘new information’. The present research used multiple methods to gather the primary data. There were semi-structured interviews and four largely unstructured focus group discussions. The data obtained was qualitative in kind. The construction and employment of the primary data collection instruments is detailed in section 4.10.

4.6.2  Secondary data sources

The secondary data or ‘existing data’ (Ticehurst and Veal, 2000, p. 23) used in this study comprises insights gained from the existing body of research, such as existing studies, research and conference papers and from internal sources within SUT and NEU.

The methodology for analysing the secondary data followed a systematic research procedure that involved a thorough background research on the topic and gradually narrowed the scope of consulted information to the aim and objectives of this study. Hart (1998) stresses the importance of categorising the existing literature, identifying key authors and establishing linkages among various concepts and disciplines involved in the study. The adopted methodology for the literature review is outlined in Figure 4.5.
Figure 4.5 Flow chart of the literature search

Stages
- background information and ideas search
- begin mapping the topic
- focussing of the topic
- analysis of information needs
- detailed search of sources
- construction of initial bibliographies
- secondary evaluations of the literature

Sources
- encyclopaedias
- dictionaries
- text books
- electronic library catalogue
- subject librarians
- guides to the literature
- thesis supervisor
- abstracts
- indexes
- electronic sources
- bibliographies
- dissertation abstracts
- conference proceedings
- conference papers
- research studies/papers
- related text books
- Australian Bureau of Statistics
- background information on the universities selected such as historical and actual data about each organisation
- review journals
- indexes to reviews
- citation indexes

Outcomes
- initial mapping of the topic area
- selection of vocabulary and concepts
- list of key authors/studies
- identification of sources of information
- guides to the literature
- identification of articles, reports, work in progress
- lists of text books
- lists of dissertations, and conference papers
- lists of organisations in Australia and overseas related to the research
- lists of personal contacts in the universities related to the research who offered help/information
- identification of review of items
- citation map of the topic

4.7 Design of the case study

Yin (1994, p. 20) identified the five following components of research design that are important for case studies. They are:

- A research study’s questions
- Its propositions, if any
- Its unit(s) of analysis
- The logic linking the data to the propositions
- The criteria for interpreting the findings

Each of these components will now be considered.

4.7.1 The research questions

As detailed in chapter one, this study set out to answer the following questions:

What factors contribute to the sustainability of an offshore business education program in Vietnam?

Sub set questions arising were:

What are the expectations, needs and perceptions of students, employers and staff who are involved in an offshore business education program in Vietnam?

and

Are the expectations, needs and perceptions of students, staff and employers met and does this impact on the sustainability of the offshore business education program?
4.7.2 Proposition of the study

Yin (1994) believes that the proposition of any research directs attention to what is examined within the scope of the study. This study proposes that there exist certain factors influencing the sustainability of an offshore business education program in Vietnam. Consequently, the data gathering tools were constructed in a way that allowed for examination of the responses in light of this proposition.

4.7.3 Unit of analysis

‘After deciding on the appropriate research problem, the next step is to decide on the unit of analysis; that is, what constitutes a case…..deciding this issue is related to the research problem (Carson et al, 2001, p. 95). In a case study, the unit of analysis is critical to the interpretation of the research findings. A relationship should exist between the case, how the research questions are framed and the unit of analysis. The definition of the case and the unit of analysis should be related to the way that the initial research questions and propositions have been defined. McClintock et al, (1979), explain that although units of analysis are typically defined as individuals, groups or organisations, they could almost be any activity, process, feature or dimension of organisational behaviour. De Vaus (1995) calls one case a unit of analysis and Hussey and Hussey (1997) argue that a case study approach implies a single unit of analysis, such as an event, a worker or an organisation. Case based research involves gathering detailed information about the unit of analysis with a view to obtaining in-depth knowledge over time.

The analysis of any case can either be focused on a case as a whole, which Yin (1994, p. 49) calls ‘holistic case study design’, or on the various components of a case which Yin (1994, p. 49) defines as ‘embedded case study design’. In this study the author sought to build a rich picture of the investigated components of the business education program, demonstrating an ‘embedded case study design’ (Yin 1994, p 49).

The unit of analysis in this research project has been identified as the group of people involved in an offshore education program conducted in Vietnam, with
the focus being on the factors that contributed to its sustainability. As such this was a single case study which gathered information from students, employers and staff.

4.7.4 Interpretation of the findings of the study

Even though this study is largely descriptive in nature, the selection of relevant data, their ordering and presentation involve the author’s subjective interpretation. De Vaus (2001, p. 251) stresses that to account for this ‘inevitable subjective element of case study analysis’ it is important to explicitly state the theoretical framework upon which the description of a case study is based.

This study is based upon the theoretical framework elaborated in the literature review in chapter two of this report. The author recognises that previous research in similar and related topic areas has influenced the selection of primary and secondary data and the way they have been analysed and presented.

4.8 Construction of the case study

As research design represents a logical set of statements, the quality of any given design can be judged according to logical tests. Lincoln and Guba, (1985) refer to the terms credibility, transferability, dependability and confirmability to describe the attributes required for research quality, emphasising that imposing these standards on qualitative research often maintains the comparable rigour inherent in quantitative research. Four tests; construct validity, internal validity, external validity and reliability have been commonly used to establish the quality of empirical social research and because case studies are one form of such empirical research, these tests are also relevant to case study research (Yin, 1994). This study satisfies the requirements for each test throughout the conduct of the research and this section deals with each aspect of the standards of research in turn.
4.8.1 Validity and generalisability of the study

Ticehurst and Veal (2000, p. 23) define validity as ‘the extent to which the data collected truly reflect the phenomenon being studied’. For example, questions in a questionnaire need to measure what was intended to be measured.

Two predominant methods of how to ensure the validity of any research are suggested in the literature. The use of multiple sources of evidence is advocated by Yin (1994, p. 97) because it ‘provide(s) multiple measures of the same phenomenon’. This was implemented in this study at all available opportunity. Among other options, the construction of validity by evaluating how well the measure conforms to theoretical expectations is proposed by De Vaus (1995). He suggests involving well defined theories and concepts when choosing the appropriate measures for the examination of a research question.

Especially in case study research, explicit distinction between external and internal validity is made. According to De Vaus (2001, p. 28) internal validity refers to the extent to which an author can ‘draw unambiguous conclusions’ from the results whereas external validity refers to the generalisability of the findings beyond the immediate study. The literature acknowledges that case studies may achieve a high degree of internal validity but may lack external validity because conclusions drawn are specific to the investigated case and may not be representative of a larger universe of cases (De Vaus, 2001; Bouma, 2000).

This study does not claim external validity by generalising its findings. Nevertheless, to ensure a sufficient degree of internal validity this study employs multiple sources of evidence. The conformity of the data gathering tools to well established theories and concepts has also been examined.

4.8.2 Reliability of the study

Reliability refers to the extent ‘the measurement device employed provides the same result when repeated’ (Bouma 2000, p. 86). It is dependent upon stability, consistency and predictability (Lincoln and Guba, 1985). In order to
achieve this repeatability, Yin (1994) stresses the importance of thorough documentation of the steps and procedures followed in the study to minimise errors and biases and to increase reliability.

To ensure the reliability of this study, the author kept a close documentation of all procedures. Thus when writing this project, the author maintained a ‘chain of evidence’ (Yin 1994, p. 102) which enables the reader to trace all steps that led from the research aim and objectives to the findings and conclusions of this study. Hence, another author who follows the same procedures should arrive at the same findings and conclusions when repeating this study, provided that the characteristics of the individuals in the program and their immediate contexts have not changed.

4.9 Selection of the studied case

The researcher needs to be confident that the choice of a case study will provide the opportunity to research the core question, either explicitly or implicitly (Yin 1994). Case studies usually rely on theoretical sampling which has the goal of choosing ‘cases that are likely to replicate or extend the emergent theory’ (Eisenhardt 2000, p. 13). Taking these considerations into account, this study followed a deliberate sampling plan of in-depth interviews and focus groups as represented in Figure 4.6.

In this research the author chose to investigate the MiIntA program for numerous reasons. Firstly, participants (students and staff) in the program, together with employers of students, were accessible to the author. Secondly, a large number of participants were willing to take part in the study. Thirdly, the two universities involved signalled that they would utilise the findings for the benefit of other education programs they conducted.
Figure 4.6 Sampling plan for collected and analysed data

Master of International Accounting (MIntA) Program Conducted in Vietnam Hawthorn Campus

Participants
- Students (Hanoi)
- Students (Ho Chi Minh City)
- Academic staff (SUT lecturers)
- Academic staff (NEU tutors)
- Administrative staff (SUT)
- Administrative staff (NEU)
- Employers of students

Interviews – Staff
- 6 SUT Academic staff (Melb)
- 4 NEU Academic staff (Hanoi)
- 2 NEU Admin staff (HCMC)
- 1 NEU Admin staff (Hanoi)
- 1 SUT Admin staff (Melb)

Interviews – Students & Employers
- 10 Students (Hanoi)
- 10 Students (HCMC)
- 4 Employers (Hanoi)
- 4 Employers (HCMC)

Focus group discussion
- 7 Students (Hanoi)
- 8 Students (HCMC)

Focus group discussion
- 5 SUT Academic staff (Melb)
- 4 NEU Academic staff (Hanoi)

Source: Author
4.9.1 Selected components of MIntA program

The investigation of students in the MIntA program took place at two locations, namely; the NEU campuses in both Hanoi and Ho Chi Minh City. These locations were chosen because of their accessibility to both the students and the author. Primary data was gathered from focus groups and interviews with students at the two locations.

The investigation of employers of MIntA students took place at the employer’s premises in both Hanoi and Ho Chi Minh City. These locations were chosen as they were most convenient to the employers and often involved a meeting with more than one person. Primary data was gathered from informal discussions (interviews) with employers.

4.9.2 Selected components of Swinburne University of Technology

The investigation of SUT staff took place on the Hawthorn campus and focused on academic and administrative staff from the Faculty of Business and Enterprise who were involved with the MIntA program. These areas were selected because of their accessibility to the author and because of their similar academic orientation.

Primary data was gathered from semi-structured interviews which were conducted with six academic staff members and one administration staff member; and additionally from a focus group comprising five academic staff members.

4.9.3 Selected components of National Economics University

The investigation of NEU staff took place at the NEU campuses in Hanoi and Ho Chi Minh City (Vietnam) and focused on academic and administrative staff from the Business School who were involved with the MIntA program. These areas were selected because of their accessibility and convenience to the NEU staff.
Primary data was gathered from semi-structured interviews conducted with four academic members of staff and four administrative members of staff. In addition a focus group was conducted in Hanoi with four NEU staff members.

4.10 Development of data collection tools

In this research, two different data collection tools were developed; a set of interview questions (appendices 4, 5, 6 and 7), and the agenda for the focus group discussion (appendices 8, 9, 10 and 11). The interviews were semi-structured and the focus group discussion, despite the development of an agenda, was largely unstructured. Together, the data collection instruments were intended to generate a collection of qualitative data.

Eisenhardt (2000) recommends the use of qualitative evidence in case study research, because qualitative data often provides an understanding of the foundations underlying the relationships among the investigated phenomena. In this research, interviews were conducted and analysed before the conduct of the focus groups. This allowed the author to better develop focus group questions and discussion themes which facilitated a better understanding of the factors being investigated.

Apart from using qualitative evidence, Eisenhardt (2000) also suggests the use of multiple investigators to obtain different perspectives on the findings. Even though this project did not involve a team effort, an outside observer took part in two of the interviews and the focus group session at the NEU. This allowed for ‘complimentary insights which add(ed) to the richness of the data’ (Eisenhardt 2000, p.14).

4.10.1 Interview questions

Interviews were conducted for this research with MIntA students, their employers and the academic and administration staff of SUT and the NEU. This involved two similar sets of interview questions for the university staff and two separate sets of interview questions for students and employers.

Forty two interviews were conducted for this research; twenty with students, eight with employers and fourteen with academic and administrative staff.
Students and employers comprised ten students and four employers from Hanoi and ten students and four employers from Ho Chi Minh City. Staff interviews comprised six with SUT academic staff in Melbourne (Hawthorn campus), four with NEU academic staff in Hanoi, two with NEU administrative staff in Ho Chi Minh City, one with the NEU MIntA program co-ordinator in Hanoi and one with the in-country manager of the SUT representative office (Ho Chi Minh City).

The interview questions, together with the letter of informed consent (see Appendix 12), was sent to the interviewees approximately one week in advance. Even though the questions had been pre-formulated, all interviews became semi-structured in kind, as respondents’ answers triggered further questions which had not initially been anticipated.

The interview questions were based on those from previous research studies conducted by DeZoort et al, (1997), Rangecroft et al, (1999), Caulley (1995) and Vinen and McCloy (2001). In addition, interview questions were also based on issues and responses identified from a review of student evaluations related to the MIntA program covering the period 1998 to 2004. Overall, the content of the three sets of interview questions for staff, students and employers was quite similar; it was only adjusted according to the circumstance of the particular interviewee and organisation.

The aim of the interview questions was to:

- acquire knowledge about the importance to students, staff and employers of offshore education programs, and the MIntA program in particular;
- obtain information about the current education policies that employers have in place;
- investigate how students and employers are informed about offshore education programs and how this information is evaluated;
- acquire an understanding of the expectations, needs and perceptions that students, employers and staff have about the MIntA program;
- investigate whether these expectations and needs were met, and if so how;
• investigate how teaching and administrative staff perceived their roles in the MIntA program and to link this to the expectations and needs of students and employers; and
• investigate whether the MIntA program has been a good or bad experience for students and staff, and the reasons for this.

4.10.2 Agenda for the focus group discussion

Eisenhardt (2000, p. 16) argues that ‘overlapping data analysis with data collection … allows authors to take advantage of flexible data collection’. After the preliminary analysis of the interview responses was completed it became clear to the author that further clarification was necessary. Therefore, it was decided to make adjustments to the data collection process by including an additional data source as recommended by Eisenhardt (2000). The author decided that a focus group discussion might provide further qualitative insights into the findings from the interviews.

Stewart and Shamdasani (1990, p.10) define a focus group as ‘8 to 12 individuals who discuss a particular topic under the direction of a moderator who promotes interaction and assures that the discussion remains on the topic of interest’. Time and organisational constraints, however, forced the author to sometimes choose smaller focus groups varying in age, cultural background and employment position as follows:

Students:

*Ho Chi Minh City:* consisting of four female and four male students

*Hanoi:* consisting of three female and four male students

Academic staff:

*SUT:* consisting of four female and one male staff

*NEU:* consisting of four male staff

Stewart and Shamdasani (1990, p.10) point to the risk that ‘smaller groups may be dominated by one or two members’. To counter this threat, the author not only provided the agenda for the discussion but also assumed a facilitating role designed to include all participants equally. This proved unnecessary because all participants engaged in a vivid discussion requiring little
intervention by the facilitator. As the focus group sessions were conducted after the analysis of the interview responses, it was possible to explore new insights further.

By implementing focus group discussions with students and staff, the author intended to gain further insights into:

- student/staff attitudes towards offshore education programs in general;
- student motivations for enrolling in an offshore education program;
- the rationale underlying attitudes and perceptions of offshore programs;
- main strengths and weaknesses of the MIntA program;
- student satisfaction with their MIntA program experience;
- whether student/staff expectations of the MIntA program had been met;
- various influences on student/staff behaviour and performance; and
- student/staff perceptions of the role of SUT and NEU in the relation to delivering the MIntA program.

4.11 Data collection

De Vaus (2001) distinguishes between a parallel and a sequential design of data collection. In a parallel design, various cases are studied at the same time whereas in a sequential design the investigation of the second case only starts after completion of study of the first case. In this research, data was gathered from students, employers and staff simultaneously, demonstrating a parallel data collection design.

4.11.1 Ethical considerations

The issue of ethical behaviour in research is widely discussed in the literature. All researchers need to consider their ethical responsibilities to everyone who might be affected by the research itself or by its results (De Vaus, 1995).
Ticehurst and Veal (2000, p. 51) emphasise that ‘ethical issues arise in the design and conduct of research and in the reporting of results’.

As this project is part of the Doctorate of Business Administration program at SUT, it must adhere to the codes of ethics enforced by the Human Research Ethics Committee (HREC) at SUT. The HREC, or one of its sub-committees, is responsible for ensuring that research within SUT meets ethical principles (McMurray 2004).

In general, ethical principles suggest that ‘no harm should befall the research subjects, and second, that subjects should take part freely, based on informed consent’ (Ticehurst & Veal 2000, p. 51). The University’s Policy on the Conduct of Research (McMurray, 2004) ensures, among other aspects, the protection of participants’ privacy, adequate data management and storage, disclosure of sources and accurate and unambiguous reporting of the research findings.

The HREC requires authors to submit for the committee’s approval the background to a project, its aim and objectives, the intended data collection instruments and, in cases where interviews are conducted, a Letter of Informed Consent. Only with the approval of the HREC may the data collection commence.

In this research the informed consent of each participant was obtained via a formal Letter of Informed Consent which contained a description and explanation of the project being conducted, what active participation in the project involved, together with details of the custody and use of the research findings. Each participant signed the letter prior to their interview and their participation in the focus group discussion.

As outlined above, the author applied for ethical approval of this study. This application also required the inclusion of a Letter of Informed Consent (Appendix 12), because interviews formed part of the data collection. The Letter of Informed Consent was given to all interviewees for their signature. All members of the focus group with the exception of the NEU group in Hanoi signed the consent form prior to the focus group discussion.
4.11.2 Interviews

‘The task of the researcher when undertaking a qualitative approach to enquiry is to capture what people say and do as indicators of their world. The skill of the researcher is to have a deep and genuine curiosity about understanding another’s experience and to be able to follow their story to capture the richness of the meaning whilst helping the informant stay focused on the phenomena being studied’ (Maykut and Morehouse 1994, p. 34)

People like to tell their stories and they do so because it is integral to whom they are (Glesne and Peshkin, 1992). It is the job of the qualitative researcher to interpret these stories in context (Denzin and Lincoln, 2000). The data in qualitative inquiry therefore is concerned with people’s words and actions. Consequently, the most common collection methods are in-depth interviews and group interviews (Maykut and Morehouse, 1994). In this study each of these methods was used.

4.11.3 Interview structure

Interviews are a powerful source of rich data if carried out effectively and efficiently; otherwise they can produce data that is worthless. Bouchard (1976) suggests that interviews are a special form of social interaction that depend heavily on mutual trust and the goodwill of respondents. In consideration of the appropriate format of questions to be asked in interviews, Bouchard (1976) proposes that depending on the type and depth of the data being collected, they can be categorised in the following four ways; totally structured, totally unstructured, semi-structured questions with open responses and open questions with structured answers.

Structured interviews, whilst they enable the researcher to compare responses between multiple groups, are limited in that they do not provide for the flexibility to add new questions in order to deepen understanding or seek clarity to the informants’ response to initial questions (Marshall and Rossman, 1995).
Unstructured interviews however, have limitations in that they may be too inconsistent across informants, which potentially impact on the objectivity and validity of the data (Marshall and Rossman, 1995).

Semi-structured interviews 'involve asking questions whose content and sequence aren’t fully specified in advance' (Jankowicz 1995, p.195). This gives participants an opportunity to talk freely about the issues at any time during the discussion. Interviews undertaken for this study were semi-structured and were designed to encourage open discussions between the participant and the interviewer. This approach facilitated the opportunity for the researcher to probe deeper into responses from informants (refer Appendices 4, 5, 6 and 7 for indicative interview questions).

In this study an interview guide was used (Yin, 1994) which included a list of questions and general issues that were to be explored during each interview. This approach ensured that similar questions were asked at each interview so that similar information was obtained from each respondent and provided the opportunity for the researcher to probe deeper into responses from respondents. Follow up interviews were carried out with some respondents where clarification and/or further explanation of issues was thought appropriate.

4.11.4 Contact with participants

Initial contact with potential participants was made by telephone or email and its primary purpose was to formally outline the purpose of the research and seek their participation in interviews or focus group discussion. It was clearly stated that participation was entirely voluntary and that any participant had the option to withdraw at any time. No participant who was approached declined the opportunity to participate and no participant withdrew at a later date. Interestingly most participants offered to be interviewed again if this was required. Approximately one week prior to conducting an interview, each participant who had accepted received follow up correspondence which contained details of the purpose or the research, the interview questions or focus group agenda, together with the researcher’s commitment to the ethical requirements related to privacy and confidentiality (refer Appendices 13 and 14).
4.11.5 Interview schedule

Interviews took place over a period of twelve months with one focus group interview and six individual interviews being held back as this strategy offered the opportunity to validate some of the initial findings after the data had been analysed. The interview was designed to take no more than one hour although most interviews lasted longer, generally averaging one and a half hours. In all cases the participants had the opportunity to conclude the interview at the scheduled time however, they all chose to continue. This perhaps indicated the interest and engagement of the participants in the research project.

All interviews and focus discussions held in Australia were tape recorded and transcribed at a later date. However interviews and focus groups conducted in Vietnam were not taped as participants were not comfortable with such a procedure and culturally this was not something they had previously experienced. The researcher took hand written notes from all such interviews and focus group discussions. In addition staff and students in Vietnam provided either typed or written comments on the interview question sheet which had been provided to participants.

In the literature there are conflicting reviews regarding the use of tape recording as a research tool and as a means of capturing data. Some research methodologists suggest that tape recording interferes with the interview process, and consequently people are less open (Lincoln & Guba, 1985). On the other hand, others consider it does not interfere and whether recorded or not recorded, interviewers receive the same responses to their questions (Roberts and Renzaglia, 1965).

In this study, all interviews conducted in Australia were audio-tape recorded and transcriptions of all interviews were initially produced verbatim. Recording interviews did not appear to interfere with the participant’s willingness to respond openly to the questions and allowed the researcher to obtain high quality and rich data which would not have been possible by using written methods or recording conversations from memory. The willingness of participants to be interviewed for a second time provides a further indication that they were not distracted or concerned by the interview being tape recorded. All interviews and focus group discussions were conducted and
transcribed by the researcher which ensured a common understanding and interpretation of the participant’s responses.

Interviews and focus group discussions were conducted as follows:

- **Vietnam – January to July 2006**
  - MIntA students
  - NEU academic staff
  - NEU administration staff
  - Employers of MIntA students

- **Australia – July to September 2006**
  - SUT academic staff
  - SUT administration staff

**4.12 Data analysis**

Researchers should make every effort to produce an analysis of the highest quality, and in order to accomplish this, Yin (1994) proposes the following four principles that researchers should adopt:

1. show that the analysis relied on all the relevant evidence
2. include all major rival interpretations in the analysis
3. address the most significant aspect of the case study
4. use the researcher’s prior expert knowledge to further analysis

As the overriding consideration of this research was to obtain high quality data and complement it with high quality analysis to support the research aims and objectives, the author adopted the above principles at all times in the analysis and discussion of all research data obtained that follows in chapter five.

The ultimate goal of the data analysis is to rule out alternative interpretations of the collected data so that a clear and convincing conclusion can be derived. Yin (1994), proposes two different strategies for the data analysis: namely, to follow theoretical propositions established in the actual body of research or to develop a purely descriptive framework. In this study, the author adopted a
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descriptive framework strategy with the findings of the study being described from the interview transcript data obtained.

4.12.1 Qualitative data analysis

The aim of qualitative data analysis is to identify themes and sub-themes in the raw data to understand the researched phenomenon as a whole. Themes in the data set can be identified using pre-planned questions or content analysis, depending whether a structured or unstructured data gathering method has been used (Cavana, Delahaye and Sekaran, 2001).

The author decided to use pre-planned questions for the interviews and an agenda for the focus group discussion to provide a structure that specifically explored the topics of interest. This approach placed an 'a priori structure' on the outcome of analysis (Cavana, Delahaye and Sekaran, 2001) which might have a biasing influence. To counter this threat, the pre-planned questions were only used as a guideline and throughout the data gathering process individuals were encouraged to share their comments and opinions independently of predetermined structures.

Due to the fact that pre-planned, guiding questions were employed; general themes had already been established before the data collection. The main task of the analysis was to uncover various sub-themes within individual responses to each question. The majority of interviews and the focus group discussion had been tape-recorded, providing the author with the opportunity to replay the situation and to carefully account for fine distinctions among responses.

4.13 Conclusion

This chapter specified the adopted research design and methodology by which the research questions were examined. It elaborated on how the study was constructed, which data gathering tools were used and how they were employed. The research was qualitative in nature and was conducted using a single case study design with the MIntA program defined as the unit of analysis.
The method to collect primary data was the use of forty semi-structured in-depth interviews and four focus group discussion sessions. The interviews and focus groups conducted in Australia were audio tape recorded and then transcribed whereas the interviews and focus groups conducted in Vietnam were transcribed from both the researcher's hand written notes and the typed or written comments on the interview question sheet completed by participants.

The approach to data collection is a single case study involving the MIntA program; an offshore business education program conducted in Vietnam. The participants are the SUT and NEU academic and administrative staff involved in delivering the MIntA program; MIntA students together with employers of the students.

The following chapter will present findings from the analysis and discussion of data obtained from the research design and methodology described in this chapter.
CHAPTER 5  PRESENTATION AND ANALYSIS OF FINDINGS

5.1  Introduction

This chapter presents an analysis and discussion of the data and focuses on qualitative data obtained from the interviews and focus group discussions. Results are discussed by incorporating findings from the focus group and interviews as well as relevant aspects of the literature reviewed. The chapter concludes with a discussion of factors specifically influencing the sustainability of the off-shore MIntA program conducted in Vietnam.

The research questions as they relate to this case study provide the structure for this chapter, namely:

- what factors contribute to the sustainability of an offshore business education program in Vietnam?
- what are the expectations, needs and perceptions of students, employers and staff who are involved in an offshore business education program in Vietnam?
- are the expectations, needs and perceptions of students, staff and employers met and does this impact on the sustainability of the offshore business education program?

The chapter is structured on the following main themes:

- general attributes and characteristics of selected stakeholders
- aims and objectives of stakeholders and were they were achieved
- expectations of stakeholders and whether they were achieved
- experiences of stakeholders in the MIntA program
- main strengths of the MIntA program
- reasons for success of the MIntA program
- factors influencing sustainability of the MIntA program
5.1.1 Data from interviews and focus groups conducted in Vietnam

Comments from Vietnamese MIntA students, NEU staff and employers of MIntA students have been edited by the researcher for grammatical corrections. At all times the researcher endeavoured to maintain the uniqueness of Vietnamese phrases and expressions used. The raw data has been retained as transcript evidence of interviews and focus group discussions.

5.1.2 Direct and indirect participants

MIntA students, SUT and NEU academic staff, were regarded as direct participants in the MIntA program for the purposes of collecting the research data. These participants were directly connected with classroom or teaching activities. Employers of MIntA students and SUT and NEU administration staff were regarded as indirect participants as they were not directly connected with classroom or teaching activities. Thus, interview and focus group questions for students and academic staff differed from questions posed to employers and administration staff. That is, questions were customised for each participant group.

5.2 Coding of interviews and focus group

Participants in the research were identified as:

- MIntA students
- Academic staff from SUT and NEU
- Administration staff from SUT and NEU
- Employers of MIntA students

For ease of data presentation each participant has been coded according to group type (student, academic staff, administration staff or employer), geographic location (Hanoi, Ho Chi Minh City) and data collection type (interview or focus group). The glossary for the coding is as follows:
Glossary for Interviews and Focus Group Discussions

<table>
<thead>
<tr>
<th>CODE</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>StudHN1-10</td>
<td>Student interviews - Hanoi (10 students)</td>
</tr>
<tr>
<td>StudHCM1-10</td>
<td>Student interviews - Ho Chi Minh City (10 students)</td>
</tr>
<tr>
<td>StudFGHN</td>
<td>Student focus group – Hanoi (7 students)</td>
</tr>
<tr>
<td>StudFGHCM</td>
<td>Student focus group – Ho Chi Minh City (8 students)</td>
</tr>
<tr>
<td>SUTacadstf1-6</td>
<td>SUT academic staff interviews - Melbourne (6 staff)</td>
</tr>
<tr>
<td>SUTadminstf1</td>
<td>SUT administration staff interview - Melbourne (1 staff)</td>
</tr>
<tr>
<td>SUTacadstfFG</td>
<td>SUT academic staff focus group - Melbourne (5 staff)</td>
</tr>
<tr>
<td>NEUacadstf1-4</td>
<td>NEU academic staff interviews - Hanoi (4 staff)</td>
</tr>
<tr>
<td>NEUadminstf1-3</td>
<td>NEU administration staff interviews – Hanoi &amp; HCMC (3 staff)</td>
</tr>
<tr>
<td>NEUacadstfFG</td>
<td>NEU academic staff focus group - Hanoi (4 staff)</td>
</tr>
<tr>
<td>EmpHN1-4</td>
<td>Employer interviews – Hanoi (4 employers)</td>
</tr>
<tr>
<td>EmpHCM1-4</td>
<td>Employer interviews – Ho Chi Minh City (4 employers)</td>
</tr>
</tbody>
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5.2.1 MintA student interviews and focus group

Semi-structured interviews were conducted with ten students (two from each of the five intakes) in Hanoi and ten students (two from each of the five intakes) in Ho Chi Minh City. Results from these have been coded StudHN1–StudHN10 for students in Hanoi and StudHCM1–StudHCM10 for students in Ho Chi Minh City, together with their relevant intakes. The focus group discussion with seven students in Hanoi and eight students in Ho Chi Minh City have been coded StudFGHN and the StudFGHCM respectively.

5.2.2 SUT staff interviews and focus group

Semi-structured interviews were conducted with six SUT academic staff members and one administration staff member and results from these interviews have been coded SUTacadstf1–6 for academic and SUTadminstf1 for administration. A focus group discussion was conducted with five SUT
academic staff and results from this discussion have been coded SUTacadstfFG.

5.2.3 NEU staff interviews and focus group

Semi-structured interviews were conducted with four NEU academic staff members and three administrative staff members and results from these interviews have been coded NEUacadstf1–4 for academic and NEUadminstf1–3 for administration. A focus group discussion was conducted with four NEU academic staff and results from this discussion have been coded NEUacadstfFG.

5.2.4 Employer interviews

Semi-structured interviews were conducted with four employers in Hanoi and four employers in Ho Chi Minh City and results from these interviews have been coded EmpHN1–4 and EmpHCM1–4 respectively.

5.3 General attributes and characteristics of stakeholders

The analysis of the qualitative findings is confined to MIntA graduates from Intakes one to five; employers of past MIntA students, and full time SUT and NEU academic and administration staff. All academic staff who participated in the interviews and focus group discussions had previously taught in the MIntA program in both Ho Chi Minh City and Hanoi and the administrative staff who participated had a formal role within the program. Every student, employer and staff member who was asked to participate in the study agreed to do so and all participants involved also agreed to contribute in any follow up discussions that was required.

5.3.1 SUT academic staff

All SUT academic staff who participated in the interviews and focus group discussions were full-time staff who had travelled to Vietnam and taught subjects within the MIntA program on a minimum of two different occasions since the program began in 1998. Five staff members had delivered lectures to all intakes on seven different occasions from 1998 to 2005, and three staff
members had prior to teaching in the MIntA program, experience in short courses in accounting and/or finance.

5.3.2 NEU academic staff

NEU academic staff who participated in the interviews and focus group discussions were full-time staff members who had taught subjects in the MIntA program on a minimum of two different occasions. Three staff members had taught in three subjects and had delivered tutorials to all intakes on twelve or more different occasions between 1998 and 2005. All staff had highly proficient English skills.

5.3.3 Administrative staff

Administrative staff who participated had a minimum of three years experience in an administrative role in the MIntA program. The NEU administrative staff had highly proficient English skills.

5.3.4 Students and MIntA intakes

The MIntA program is offered as a part-time course of study and most participants have full time employment. The first intake of students commenced in November 1998 and the most recent intake in November 2006 was Intake 9. There is one student intake in November of each year. The decision of ethics committee at Swinburne University of Technology did not permit the author to interview currently enrolled MIntA students. As such there were no students interviewed from intakes 6 to 9 and only students who had graduated from intakes 1 to 5 participated. Two students from each of Intakes 1 to 5 were interviewed in both Ho Chi Minh City and Hanoi covering the two centres where the MIntA program is offered in Vietnam. Students who participated in the focus group discussion in Ho Chi Minh City were from Intake 5 and students who participated in the focus group discussion in Hanoi were from Intake 4. (Intake 5 students in Hanoi were not available to participate in the study and therefore intake 4 students were randomly selected. Refer to discussion on limitations of this approach in chapter six).
5.3.5 Employers of students

Employers are a key stakeholder in the MIntA program with many of the students either fully or partially supported financially by their employers. Most employers also provide their staff with flexible work times to attend evening classes and study for examinations. Three of the four employers interviewed in Ho Chi Minh City assisted their employees with funding of at least 50 per cent of the USD$12,000 total program cost; with the other employer giving their staff members in the program study leave prior to each final exam and time off to travel to SUT mid-week evening classes.

Two employers (both accounting and auditing firms) in Hanoi fully financed the total program cost of USD$12,000 for their employees who studied the MIntA program. The employees however were required to sign an agreement binding their employment to the employer for three years upon completion of the program. The other two employers assisted their employees with flexible working hours so as they could attend lectures and tutorials and study for examinations.

All employers interviewed were from either the accounting, finance or manufacturing sectors and they employed MIntA students in either accounting and/or finance roles.

5.4 Aims and objectives of stakeholders and were they achieved

The aims and objectives and whether they were achieved was sought from direct participants. Responses were obtained from MIntA students and SUT and NEU academic staff.
5.4.1 Students of the MIntA program

Students of the MIntA program provided the following responses to questions associated with their aims and objectives and whether they were achieved.

5.4.1.1 Why students joined the MIntA program

All students were initially asked why they joined the MIntA program and the responses covered four main areas (refer Appendix 15), namely:

- to obtain 'knowledge'
- because the course is related to my job
- because the course is delivered in English
- because Swinburne University is a respected, prestigious university

An interesting difference in emphasis emerged between students from Ho Chi Minh City (HCMC) and those from Hanoi. Students in HCMC associated joining the MIntA program with learning accounting knowledge and the qualification having a positive impact on their job. Whereas the students in Hanoi, although emphasising the importance of gaining accounting knowledge, placed more emphasis on the quality and prestige of Swinburne University as a reason for joining the MIntA program. The Hanoi students appear to be more discerning of the reputation and quality of the education provider compared to HCMC students.

When asked to expand on what “knowledge” meant most students associated it with internationally recognised knowledge from an internationally recognised degree that would be excellent background for their current job and career development. This was clearly evident from students in Intakes 1 to 3 as all of these participants worked for multi-national companies where knowledge of international accounting procedures and standards would have been most useful, if not mandatory.

Although it would be in the best interests for the MIntA program to obtain a broad base of student enrolments from all business sectors in Vietnam, there
was an initial need to establish the program with viable student enrolments to guarantee credibility and continuity. It soon became obvious to SUT and NEU that the main clientele for the program was from employees with multi-national companies and so early marketing of the program from 1997 to 2000 was directed towards employees in these companies. An example of this was the placing of large advertisements for the MIntA Program in the Vietnam News (an English written newspaper published in Hanoi and Ho Chi Minh City), that carried many advertisements of multi-national companies and was the most popular English speaking newspaper in Vietnam.

5.4.1.2 Impact of ‘knowledge’ gained from MIntA program

Students were asked to describe the main impact on them of having an increased “knowledge” on completion of their MIntA studies; with responses varying among intakes and city location (refer Appendix 16).

Students commented that the knowledge gained from the MIntA program enabled them to better discuss issues at work. For example StudHCM1 (Intake 1) made the following observation:

I occasionally discuss tax issues with my friends who work for the Vietnam Tax Dept ….the knowledge I now have from the International Tax Subject helped me make basic comparisons between Vietnam and Australia’s tax systems which made our talks more interesting and useful.

StudHCM1

Other students indicated that they now contribute more at work as they better understand the issues and are more confident in discussions with their colleagues. For instance StudHCM1 and StudHCM2 (Intake 1) commented:

Skills learnt from the MIntA program enable me to be more illustrative and persuasive in my explanations and overall improve my contribution at work as I am more confident.

StudHCM1

I now work in a more professional and educated manner as I have more confidence in how I think and discuss issues.

StudHCM2
Certainly a common theme from students is that they are now more productive employees who are better able to think about what they do in their job. They can now analyse their work and think through solutions in a professional manner that they previously couldn’t do. Most students agreed that this was due to their increased confidence given their newly acquired knowledge from the MIntA program which covered many different aspects of business. In fact students commented that the broad coverage of business subject areas was another important feature of the MIntA program which had contributed to its success. Subjects covered were:

- Accounting
- Information Accounting Systems
- Corporate Accounting
- Quantitative Methods
- Corporations Law
- Contemporary Issues in Accounting
- Management Accounting
- Economics
- International Auditing
- Financial Management
- International Taxation
- Capital Markets

### 5.4.2 SUT academic staff

Academic staff from SUT provided the following responses to questions associated with their aims and objectives and whether they were achieved.

#### 5.4.2.1 Role of SUT lecturer

SUT MIntA staff perceive their role in many different ways. All teaching staff interviewed ‘took it as accepted’ that they would be competent and effective lecturers and all contributed additional criteria for their roles. The more common responses from various staff were:

Promote literacy in subjects and impart appropriate learning strategies for the students to apply in their MIntA studies.

   SUTacadstf1

Being part of a program that assists Vietnam and to make sure students understand the subject material.

   SUTacadstf3
Engage students into the subject and establish its importance.
SUTacadstf4

Promote an understanding of the basic concepts important to people in a business environment.
SUTacadstf5

Ensure concepts are integrated into business examples relevant to Vietnam.
SUTacadstf6

Most staff indicated that they felt an obligation to do ‘more’ than merely be a competent lecturer, especially as Vietnamese students were studying the program in their second language. Some staff indicated that their thoughts on this role were also a reflection of what they had learnt from prior teaching experiences in Vietnam as to what was required of them over and above their teaching role.

In fact every staff member cited that they had changed their teaching style and altered subject and lecture content after their first MIInT teaching engagement. This was undertaken to adapt the subject to a Vietnamese audience and to the intensive block mode of teaching comprising eight 3 hour class sessions. Staff clearly indicated that the teaching approach and methods used in Australia could not be replicated in Vietnam due to differences in culture, language and timing of classes.

5.4.2.2 Impact of prior teaching experience in Vietnam

Swinburne had conducted short courses and graduate certificate programs in accounting and finance for five years prior to the start of the MIInT program in November 1998. The short courses had usually required subject manuals and other readings to be translated into Vietnamese and SUT lecturers were accompanied by a translator in the classroom as many of the participants were not fluent in English. Staff indicated that working with translators had taught them to be precise and clear in their explanations and to speak more slowly than they normally would. The experience also taught SUT staff that the best most effective way of explaining new issues and concepts in accounting
and finance to a Vietnamese class was to relate them to Vietnamese business practices and examples wherever possible.

5.4.2.3 Achieving aims/objectives of teaching role

Two distinct issues became apparent from the interviews. Firstly staff found it very useful to keep abreast of current business issues and developments by reading the local English newspapers and business magazines. Secondly, staff were able to incorporate this knowledge into examples and explanations they used in their lectures and classroom discussions. Staff felt that this allowed them to better explain and relate the impact of new issues and concepts they were teaching which in turn resulted in a better ‘engagement’ with students.

On my second visit I was more aware of what information was available. For instance I was able to use concerns and issues related to Vietnam’s entry into WTO to explain the impact of certain legal principles and issues. This allowed me to engage much better with students compared to my first visit.

SUTacadstf1

5.4.3 NEU academic staff

Academic staff from the NEU provided the following responses to questions associated with their aims and objectives and whether they were achieved.

5.4.3.1 Role of NEU tutor

All NEU staff interviewed perceived their job as a tutor to build on the knowledge given to students by the SUT lecturers. As much of the subject content was also new material to the tutors, they had to devote many hours to studying the subject content to gain an understanding that would permit them to be effective tutors.

I try to work effectively to ensure students are satisfied with their study. I must prepare well for tutorials which means I must study hard to improve my knowledge and skills.

NEUacadstf2
To best achieve their role, the NEU tutors indicated they relied on the guidance and co-operation of SUT teaching staff. Regular meetings were arranged with SUT lecturers on their teaching visits to Vietnam to discuss academic issues related to subject content and to the structure and requirements of essays and assignments. When SUT staff were in Australia, weekly email contact was the most appropriate means to discuss teaching and other issues.

A recent innovation had been the use of past students as tutors in HCMC. To date four graduates had been employed to conduct tutorials and the feedback via formal student evaluations had been very positive on their performance.

5.5 Expectations of stakeholders and whether they were achieved

As all stakeholders in this study were either directly or indirectly involved in the whole MIntA program, responses were sought from students, employers and SUT and NEU staff regarding their expectations.

5.5.1 Students of MIntA program

In response to whether expectations and needs were achieved students once again emphasised the importance of gaining knowledge with many adding that they expected to be able to apply the knowledge in their workplace (refer Appendix 17). Another expectation of students was that their English would be improved as the course was taught in English and the texts and subject manuals were written in English. On further elaboration of this point all students without exception related that their reading, writing and general communication in English had made significant improvement during their three years of study. This was seen to be important as English is recognised as the language of international commerce and in the context of Vietnam’s recent entry to the World Trade Organisation (WTO).

A majority of the students also praised the SUT initiative of financing a ten week English course for all students enrolled in stage two of the MIntA program and arranging a subsequent ILETS or TOEFL test. Although the English course was an optional feature of the MIntA program, most students enrolled in the course as it was funded by SUT and conducted by qualified
and reputable providers. Students were also extremely eager to improve their English skills and all but three of the twenty students interviewed completed the ten week English course.

Although the students were completing an accounting business degree whereby gaining accounting knowledge was important, they also regarded the MIntA program as an opportunity to study and improve their English skills. Hence conducting lectures and tutorials in English, having all texts and study manuals in English, and offering an English course were all important components in attracting and retaining students in the MIntA program.

Interviews with students identified the importance of the English language component and students confirmed that the expectations and needs they had at the beginning of their studies had been met by the time students completed the MIntA program. Not only were students very satisfied with the level of accounting and business knowledge they had received, they were also very satisfied with the opportunity the MIntA program had provided for them to improve their language skills. Although SUT had always considered that teaching and conducting the MIntA program in English was a positive component of the course, the actual extent of the impact and importance it had on students of improving their English skills had not been anticipated. This is now a critical feature and attraction embedded within the MIntA program that needs to be highlighted as a prominent component when marketing the MIntA program.

5.5.2 SUT academic staff

All SUT staff interviewed expressed that their expectations of the MIntA program had been met and in most cases exceeded, with responses highlighting the following reasons:

- loved the country and the people
- students were more interactive than expected
- NEU administration staff (especially in HCMC) so friendly and helpful
- quality of student ability and English speaking skills better than expected
Every staff member interviewed indicated their pleasant surprise at the ability and dedication of the MIntA students together with the student’s interactive and caring attitude in class. Staff were also impressed with Vietnam as a country where the people are warm and friendly, the food and accommodation are excellent and there are no security problems. Some specific comments were:

I was very impressed by the quality of student answers to questions in lectures and their overall participation and interaction in classes.

SUTacadstf1

Quality of students in terms of both ability (due to accounting background most have) and English speaking skills were better than expected.

SUTacadstf2

Reality has exceeded expectations and I always feel very positive on each trip. It’s one of the most worthwhile things I have been involved in at Swinburne. MIntA has also allowed me to develop a close rapport with Vietnamese students studying at Hawthorn campus.

SUTacadstf5

Staff placed a high importance on food, hygiene, and hotel location. Staff were impressed by the quality of the hotel accommodation particularly as they spent long periods of time in their rooms undertaking class preparation and how safe and secure they felt walking the streets. In particular, the proximity of the hotel in Ho Chi Minh City to the MIntA classrooms, shops, markets and restaurants was an added bonus.

Focus group participants agreed the MIntA experience had been beyond their expectations mainly due to the friendly nature, commitment, knowledge and ability of the students. Although MIntA students have full time employment, with a majority in accounting positions, staff were most impressed with how students embraced the course and coped with studying a program in English which is their second language. Two particular comments were:

The first night I was amazed by their level of expertise and ability…the students exceeded my expectations as they were prepared to embrace everything we had to offer them and give more back.

SUTacadstfFG
No real expectations on my first trip as I didn’t know what to expect. But after my second visit I found students incredibly bright and sophisticated in terms of accounting knowledge….more so than undergraduate students at Hawthorn campus. Recent intakes suggest that students are now more business savvy and have been exposed to management accounting subject content in their work and students pick up issues and content more quickly than did the initial intakes.

5.5.3 NEU academic staff

The NEU staff interviewed and focus group participants all agreed their teaching expectations within the MIntA program had been met and that it had been a most enjoyable and worthwhile experience due to the following reasons:

- enjoyed meeting and tutoring MIntA Students
- enjoyed meeting and interaction with SUT lecturers
- found most of the MIntA subject content new and interesting

NEU staff found their tutoring role very demanding as they were required to devote more time than anticipated to read and understand the subject content most of which was ‘new’ to Vietnam. Each MIntA subject had a teaching manual and textbook which the NEU tutors had not previously seen. However a benefit from reading the new textbook was that staff could use the ‘new’ knowledge gained in their other teaching commitments (undergraduate and English MBA subjects) at the NEU.

Staff indicated the program also provided them with the opportunity to improve their English skills as the delivery of classes, teaching materials and discussions with SUT staff were all in English.

5.5.4 SUT administration staff

The expectations of the SUT in-country representative manager were two-fold as follows:

- Success of the MIntA program; and

The staff member responded that both expectations had been achieved. The MIntA program had succeeded and in 2008 the program would celebrate ten years in operation. Combined with this was the positive publicity and reputation the MIntA program had generated for SUT in Vietnam since it’s commencement in 1998.

Some international programs have only survived four or five years in Vietnam. But MIntA is into its ninth year with increased enrolments and popularity. The publicity in newspapers and television about Swinburne is always positive and this is good for SUT’s reputation in Vietnam.

SUTadminstf1

5.5.5 NEU administration staff

The expectations of the NEU administration staff covered the following three issues:

- The success of the MIntA program;
- Successful long term SUT/NEU relationship; and
- Administration skills which could be learnt from SUT administration staff.

The main expectation of staff was how successful the MIntA program would be. As it was the first post graduate accounting program of its type in Vietnam, staff had expectations of the program’s success. Staff agreed this success had been achieved as the program was now into its ninth year.

There are many MBA programs in Vietnam but this is the first Masters in Accounting program. Given the shortage of qualified and skilled accountants in Vietnam I expected this program would be very successful.

NEUadminstf3

Another expectation was that the relationship between SUT and NEU would be a long and rewarding one. There was optimism at the NEU that the MIntA program would succeed because of the working relationship that had
developed with SUT staff. After nine successful years, the strength of this relationship continues.

There was an ‘air of excitement’ at the NEU about conducting the MIntA program. NEU staff were confident of success because of the good working relationship already established with SUT staff.

A final expectation was the experience and knowledge that NEU administration staff would gain from managing an offshore masters program. NEU staff agreed that their ability to deal with student and general program issues had improved significantly after working closely with both SUT administration and academic staff.

The SUT policy and procedures manual for the MIntA program has been an excellent guide for us. We use many of the procedures from the manual in other programs that the NEU conduct.

5.5.6 Employers of MIntA students

Employers had mixed expectations of the MIntA program although a majority indicated they expected staff studying in the MIntA program would be: (1) more productive and creative in their job because of knowledge gained from their studies and; (2) able to share that knowledge with other employees at their workplace. These employers indicated that their expectations had been met as staff who had studied MIntA were much more confident and capable in their job than prior to completing their studies. In particular, staff had more knowledge about international accounting standards and their application and improved skills to analyse and interpret financial statements. Staff also openly discussed these issues with their work colleagues and in two cases led the discussions of ‘international standards’ groups.

Staff who have studied MIntA are more confident in their work approach and how to analyse accounting information. They understand international accounting standards and how they work.
We have formed a specialised group on international standards to discuss their content, application and timing. Our MIntA staff have the knowledge to control this group and inform other staff about new developments.

EmpHCM2

All employers interviewed were very pleased about the willingness of staff to discuss any topic of interest they learned in the MIntA program with their work colleagues. Employers explained that sharing information and helping friends was very much a cultural trait in Vietnam and so the sharing of knowledge gained from MIntA studies was something they expected to happen.

Employers also indicated the CPA (Australia) and ACCA (UK) accreditation of the MIntA program was an important reason in supporting staff into the program as this provided an opportunity to gain an international professional qualification. The expectation was that staff would complete the MIntA program and obtain the Swinburne masters qualification. Staff then would have the accounting knowledge to complete the CPA (Australia) or ACCA professional accounting program and gain the internationally recognised CPA or ACCA qualification.

CPA (Australia) and ACCA accreditation of the MIntA program is an important reason as to why our firm supported staff into the program. It provides an opportunity for our staff to gain an international professional qualification which is good for our company’s staff profile.

EmpHCM1

We expect our staff who complete the MIntA program to have the knowledge to complete the CPA (Australia) professional accounting program and become qualified CPA’s.

EmpHCM4

Employers felt this would benefit the staff profile of their accounting practice and assist the company to obtain more accounting and auditing work from internationally based companies operating in Vietnam. However for the employers interviewed this expectation has not eventuated as only two of eleven staff who have completed MIntA have enrolled in the CPA (Australia) or ACCA programs, with no completions to date. Employers suggested the low CPA (Australia) enrolment was due to the difficulty that Vietnamese students experienced with a distance education program requiring students to study alone from an accounting course manual prepared in Australia. This form of
study with no formal classroom or instructor contact was foreign to Vietnamese students.

However employers thought this situation would change in the future and more students would undertake CPA or ACCA study once the small numbers currently studying CPA and ACCA successfully completed the programs and gained the relevant qualifications.

Employers also expressed an expectation that the MIntA program would be one of quality and excellence given SUT’s strong reputation in Vietnam.

Swinburne’s reputation was an important reason for supporting the MIntA program. Swinburne is famous in Vietnam for conducting quality training courses and we were confident their new venture would be for the long term.

EmpHN2

Some of our senior staff including myself completed short courses in accounting with Swinburne and found the knowledge gained very useful. The Swinburne lecturer was always able to connect ideas to the practical application.

EmpHCM1

Employers indicated extremely positive feedback from staff studying the MIntA program regarding the increased knowledge and personal development gained from their MIntA experience. Not only did staff have more knowledge about accounting, finance and business related material but they also had increased researching skills and ability in writing essays, reports and assignments.

5.6 Experiences of stakeholders in the MIntA program

As all stakeholders in this study were either directly or indirectly involved in the whole MIntA program, responses were sought from students, employers and SUT and NEU staff regarding their experiences.
5.6.1 Students of MIntA program

Students interviewed for this case study had very positive comments about their overall experience in the MIntA program and what it had meant to them (refer Appendix 18). The five main themes that emerged were:

- Improvement in English skills
- Meeting new friends from different industries and sectors
- Knowledge gained has increased confidence and effectiveness at work
- Qualification has allowed further study in professional accounting program
- MIntA qualification has had a positive impact on employment and promotion

5.6.1.1 Improvement in English skills

As previously discussed there was an expectation of many students that their English would be improved as MIntA classes were delivered in English, texts and manuals were written in English and all written requirements for exams and assignments were to be completed in English. It came as no surprise that all students felt that their English skills had made significant improvement during the time of their MIntA studies. The choice to deliver all aspects of the MIntA program in English is another feature of the program that has importantly satisfied student expectations and contributed to the program’s success.

My accounting knowledge and skills are very good and I can apply these to my job immediately. I have strong improvements in my English skills and I enjoyed my trip to Australia to study my last subject.

StudHN3

I have very good knowledge of accounting and general business and my English has improved by reading texts and writing. I can use this knowledge and improved English in my job and I have received a promotion.

StudHN9
5.6.1.2 Meeting new friends from MIntA

An intangible benefit to students studying the MIntA program has been meeting new student friends, who in many cases, work in different industries and sectors. As lectures are conducted over six mid-week evenings 6.00pm to 9.00pm and on Saturday 8.30am to 1.00pm, with five follow up mid-week tutorials 6.00pm to 9.00pm, students spend approximately 38 formal contact hours together per subject. With additional time spent together completing group assignments, students get to know each other over the course of completing twelve subjects over three years. Students indicated this has bonded the class members together to form not only a close study group but also a close social group. Most MIntA students now have long lasting friendship as a result of the regular email, phone contact and social meetings.

It is a Vietnamese custom that assisting a friend in need is a high priority. Students openly discussed how they not only assist each other with their study requirements but also assist each other with sharing personal and work related issues. They indicated this camaraderie is further fostered by the MIntA procedure of appointing a class monitor to each new intake of students. This student becomes the contact person and conduit between students and staff for any student in that intake who has any queries or problems impacting on their study.

MIntA was special time for me as I completed a good degree and obtained great knowledge and skills. I met great teachers from Australia and met friends from different industries and sectors of business.

StudHN1

Experienced lecturers from Australia gave me great knowledge & skills. I have an excellent qualification and an international degree. I now share work and social times with many new friends.

StudHN10

Another aspect of the MIntA program that has fostered student friendship and bonding was the ‘study in Australia’ component whereby all students completing their final subject have the option to attend lectures over a two week period at the Hawthorn campus of SUT located in Melbourne, Australia. Students from both HCMC and Hanoi are housed in self contained
apartments close to SUT and live, study and enjoy social activities together over a period of two weeks. Invariably it is the first (and for most students the only) time a student will visit an overseas country. This is made easier for students in terms of visa requirements as the trip is part of their Master’s study program. Hence many students take up the study option. Student enthusiasm when speaking of their experiences on the trip supports the popularity of the ‘study in Australia’ option which has become an integral part of the MIntA program.

MIntA has changed the way I study in Vietnam as I learnt to focus on the main issue. SUT professors are very good teachers and I enjoyed ‘Aussie’ hospitality when I visited Australia to study in the MIntA program.

StudHCM10

I have very good international accounting knowledge especially in Tax & Law from world class lecturers from Australia. I enjoyed my visit to Australia to study in the MIntA program.

StudHN4

5.6.1.3 Increased confidence and effectiveness at work

The most common point to emerge from interviews with students about their ‘experiences’ from studies in the MIntA program was that both their confidence and effectiveness at work had increased. Fifteen of the twenty students interviewed indicated they were more confident in their approach and application to work duties given the new knowledge they now possessed. Students felt they now had a better knowledge and understanding of international accounting issues that supplemented their knowledge from their prior undergraduate studies and that went beyond what they could learn from in-house training courses. This new found confidence was associated with two other work related occurrences (factors). Firstly, students often shared their ‘new’ knowledge from the MIntA program with work colleagues via general discussions and exchanges of ideas, or through internal presentations. Secondly, students found they were now more highly regarded by their colleagues at work because of their MIntA studies.

For instance two students from Intake 3 who worked for large multi national companies in HCMC made the following observations:
I shared my knowledge with other colleagues at work and the company then decided to send three more employees into the MIntA program……the company then decided to send me to work in other countries because of my knowledge.

StudHCM5

I share my knowledge with other colleagues and it has changed the way my manager now judges me…. resulting in a plan to promote me to an overseas position with the company.

StudHCM6

Other comments from students in Hanoi included:

My confidence is enhanced due to my higher competency and knowledge. Knowledge from the MIntA program is my asset and was the reason for my recent promotion. MIntA has been great for team working.

StudHN6

MIntA improved my knowledge of international accounting and is the key reason for my employer to recognise my ability. I am more confident with my work and work more efficiently. I have built a good network of contacts and friends.

StudHN7

MIntA has improved my English skill and I have a good knowledge of international accounting issues. I have a Masters degree qualification and my confidence is improved.

StudHN8

5.6.1.4 Further study in professional accounting programs

Eight of the students interviewed found the MIntA experience very worthwhile as the qualification had allowed them to begin further study in a professional accounting program. Five of the students had started studies with the CPA (Australia) professional accounting program and three students had begun studies with the ACCA professional accounting program. Although these numbers appear minimal, the interviewed students indicated that a larger number of MIntA graduates were now studying in both professional programs.

To seriously pursue a career in accounting requires membership of a professional accounting association such as CPA (Australia) or ACCA. An important element of the MIntA program is that it provides graduates with that opportunity as both CPA (Australia) and ACCA have accredited the MIntA program so that a MIntA graduate can obtain associate membership of the
 professional accounting bodies and then be eligible to complete their professional program to obtain full membership.

I have excellent knowledge and an excellent qualification from studying the MIntA program. It has allowed me to complete the CPA Australia program. My studies have provided me with a promotion to a good position within an important company.

StudHN2

I am very happy to have studied the MIntA program as it has played a big part in my success. I have studied CPA (Australia) and will soon work in Australia for a top four accounting company in the Audit division. Australian lecturers are very friendly and I have met many classmates who are now my friends.

StudHN5

5.6.1.5 Impact of MIntA on employment and promotion

Student responses to the question concerning the impact of the MIntA program on their employment and promotion was extremely positive (refer Appendix 19). Of the twenty students interviewed, thirteen had received a promotion within their company since they began the MIntA program and four students had moved from their initial employer to a ‘better’ job (more responsibility and higher salary) with another employer. Only three students had not experienced any impact on their current job.

Thanks to the MIntA program I was assigned a job as Chief Accountant. I was sent to Hong Kong for a one week training course because I had the MIntA qualification. My boss considers my study as critical to the development of my career.

StudHCM1

The MIntA qualification has allowed me to change jobs to a new company with a higher salary and more benefits. I only received an interview because of the MIntA qualification.

StudHCM8

Knowledge gained from the MIntA program is my valued asset and it was the reason for my recent promotion to finance director with a new employer.

StudHN6
I received a promotion after my second year in the MIntA program and another promotion recently. I am very grateful and pleased with what the MIntA program has provided for my future.

StudHN10

In response to the question regarding their best experiences, every student had a positive comment about the impact of the MIntA program on their employment. This confirms responses by employers indicating that employees were more capable in performing their jobs and more respected within the company after completing the MIntA program.

The accounting & finance knowledge acquired has enabled me to better perform my daily work. The MIntA qualification is critical to my future and when I deal with professional people I am proud of my knowledge.

StudHCM1

I share my knowledge with other colleagues and it has changed the way my manager now judges me...resulting in a plan to promote me to an overseas position with the company.

StudHCM6

MIntA has improved my knowledge of international accounting and is the key for my employer to recognise my ability. I am more confident with my work and undertake it more efficiently. I have built a good network of contacts and friends.

StudHN7

I have a very good knowledge of accounting and general business and my English has improved by reading texts and writing. I can use these skills in my job and I have received a promotion.

StudHN9

Two students from Intake 2 who worked for different local auditing/accounting firms in HCMC commented that studying the MIntA program had been worthwhile as they now better understood their role with their company and were better able to discuss issues with the company’s clients. They made the following observations:

The knowledge of the accounting subjects helped me in discussing issues with clients who were the Chief Financial
Officer or Chief Accountant of foreign invested companies in Vietnam.

StudHCM3

The knowledge from the auditing and assurance services subject helped me understand clearly the BDO audit approach because our company is a member of the BDO International Auditing firm.

StudHCM4

5.6.2 SUT academic staff

5.6.2.1 Impressions of MIntA students

SUT staff interviewed praised the quality and commitment of MIntA students and the sacrifices most students made to join the program. This had a very positive impact on staff as most felt a genuine need to make a similar commitment to their own participation and teaching in the MIntA program. A common theme from interviews was that after meeting students in the first class, staff consciously had a desire to make classes a positive and interesting experience for students.

Students are such high achievers and hard workers and put so much time into their studies. They are better than I expected and an absolute pleasure to teach.

SUTacadstf3

Students are polite and courteous, very bright and keen learners. I have such admiration for the students as they study in a second language.

SUTacadstf5

I know the big commitment and sacrifices they make to do the MIntA program. I see the students at the start of their studies and then when they graduate from MIntA and I realise how much they have genuinely learned from MIntA and how much more positive and confident they are. To see how proud they are at their graduation, especially with their families, makes this a special program.

SUTacadstf6

Staff commented that the manner, nature and dedication of the Vietnamese students had a positive impact on their impressions of students. This ensured a staff commitment to the MIntA program greater than staff would normally have had for teaching in a similar program in Australia.
The SUT staff focus group identified MIntA students as friendly, hard working, enthusiastic, dedicated to their study and supportive of each other. Other attributes discussed included how the structure of the MIntA program structure meant students are in the same cohort (intake) for their three years of study allowing them to build close and supportive relationships. Staff observed this relationship developed into a close bond between students which endured after their MIntA studies finished.

By stage three, students have a very well established relationship together – a core solid group and this is something that SUT (Hawthorn) does not have. This togetherness establishes an enthusiastic, supportive & cohesive group.

Students become a solid group who work together and support each other – as evidenced by them making evening and weekend classes together. It’s so pleasant to see them support each other and it makes teaching them even more rewarding.

The students treat SUT staff with so much respect and warmth…..students put staff on a pedestal which creates a wonderful atmosphere in class and results in staff being more dedicated to their teaching than usual.

SUT staff members who were interviewed or part of the focus group discussions commented that students treat them with respect and warmth, that class control was rarely a problem and that students were a delight to teach.

They are so well-behaved, polite and eager to get to know you and will often invite you to a coffee shop or restaurant at any available opportunity. The majority of students see study as vital to their future career prospects (and to their ability to understand Western life), so their motivation level is high.

This positive experience of staff is also related to the fact that teachers in Vietnam are highly respected figures in society with their social order reflected in the traditional Vietnamese saying; 'my king, my teacher, my father’ (Nguyen, 1999). The tradition of respect towards one’s teacher is deeply ingrained in Vietnamese culture as evidenced by the ‘teachers day’
celebrations on the 20th November each year which provides an opportunity for students to express their gratitude and esteem for their teachers. Students bestow their teachers with flowers and gifts as a mark of respect and appreciation of the teacher’s efforts during the year and in the process of global education integration, this tradition has reached out to encompass the many foreign teachers that come to the country.

Swinburne teaching staff who have been in Vietnam at this time talked of their experiences and the happiness of this special day when although there are no formal classes, staff are on campus all day to share the celebrations with their students. Even Swinburne staff not located in Vietnam on that day indicated their delight in receiving congratulatory emails wishing them a happy teacher's day from MIntA students they have previously taught.

5.6.2.2 Staff experiences from teaching in MIntA

A common message from teaching staff was that teaching offshore in Vietnam had been a wonderful experience and in some cases the ‘best’ experience in their time at Swinburne. Most staff indicated that one beneficial outcome had been the opportunity to ‘get to know’ fellow staff members better as staff were together for three weeks and shared air travel, stayed in the same hotel, travelled to class together, dined together and communicated daily about their experiences in the classroom and in the country. With all classes conducted at evenings, staff said this represented a unique opportunity for staff, whilst away from the usual daily home and work pressures, to relax with colleagues and share experiences and issues related to their teaching.

Another common theme from interviews was the respect and love SUT staff have for the Vietnamese people. Typical responses were:

I have only ever had positive experiences. The lunch with MIntA students on Saturday is a most enjoyable experience and creates a special relationship with them. Vietnamese people are so warm, welcoming and caring, more so than other international people with whom I have had contact..

SUTacadstf5

I love the Vietnamese people and love teaching MIntA students. The students have such a high level of respect for us as
teachers that I feel so positive towards them. We start at such a high level given the student’s respect for us that we want to work hard to keep it there.

SUTacadstf6

All SUT staff interviewed had a very positive attitude towards the quality of students in the MIntA program. The general attitude of students, their friendly character and enthusiasm to learn, made lectures a very enjoyable and satisfying experience.

Students are very receptive to knowledge. They are very enthusiastic and keen to learn and understand other ways. It’s so satisfying to teach students with such an attitude.

SUTacadstf2

Students have a very good level of English which was a surprise. There is also very good student participation in class which was different to international students at Hawthorn campus.

SUTacadstf4

Focus group participants all agreed they only had positive experiences to discuss from teaching in the MIntA program. The enthusiasm of the students was something that SUT lecturers mentioned as being the vital ingredient as to why classes had been so enjoyable for everyone; not only for the lecturer, but also for the students. However there were other factors not related to teaching that emerged as key contributors to the positive experiences of staff. These were:

- having three SUT staff on each teaching visit which provided company and security for the entire time away from home;
- excellent accommodation in great locations especially in Ho Chi Minh City where staff could walk to class in five minutes;
- evening teaching which meant days were free to explore the cities and enjoy non teaching activities; and
- enthusiastic and committed students enrolled in the MIntA program

Teaching at night means you have days and weekends free to explore Ho Chi Minh City and Hanoi and experience the country’s culture and better understand the people. Our experience wouldn’t be the same if we had to teach during the day.

SUTacadstfFG
As classes in the MIntA program are conducted on mid-week evenings and during Saturday, staff are free to organise their days between teaching preparation and recreation activities. Staff clearly indicated this was an attractive feature of the program which enabled them to experience the culture of Vietnam and its people which they could take into the classroom. It also created an environment for staff to share non-teaching activities with their colleagues as there were always three Swinburne staff on each teaching visit. In addition, staff commented that the teaching schedule and the company of colleagues also created a sense of security as they were never alone in a strange country.

Mixing with other Swinburne staff – particularly at breakfast and at dinner after class means you always have company. Being with two other staff members is great especially to talk about MIntA teaching experiences and other things.

SUTacadstfFG

Staff in the focus group also rated hotel accommodation as extremely important in that food, hygiene, safety and security are all significant issues when staying three weeks in a foreign country. Aware of the importance of this hotel accommodation requirement, the MIntA program director had ensured that in both Ho Chi Minh City and Hanoi the hotel employs English speaking staff, have 24 hour medical access, are impeccably clean and maintained, has each room equipped with a suitable desk and chair at which staff can prepare for their MIntA classes and provide computer/internet access in each room.

Our hotel accommodation and its location in both HCMC and Hanoi are excellent; no problems with hygiene or safety and breakfast and other meals are great. Being able to take your spouse and enjoy shopping and sightseeing makes being away from home much easier.

SUTacadstfFG

5.6.3 NEU academic staff

NEU staff indicated that teaching in the MIntA program in their capacity as a tutor had been an enjoyable and challenging experience. General comments made by staff related to teaching and educational aspects of the program with particular emphasis on the following:
• High standard of students in program
• Coordinated teaching approach of SUT and NEU staff
• In-depth and professional knowledge provided to students

Staff agreed that MIntA students were highly motivated and enthusiastic in class and keen to learn new developments in international accounting which made tutorials an enjoyable experience. However the challenge was that much of the accounting material and the content of the textbook was new to NEU staff which required staff to commit more time than normal for class preparation. This required a close cooperation with SUT staff to clarify lecture content and readings together with tutorial requirements and expectations. This was implemented by regular subject discussions between SUT and NEU staff.

This coordinated approach of experienced SUT lecturers imparting new accounting knowledge with follow up tutorials from competent and experienced NEU tutors kept classes engaging and interesting for students. Staff also indicated that the opportunity to teach in the MIntA program was beneficial to improving their own accounting knowledge and professional development.

Other comments highlighted the opportunity the MIntA program had provided to staff in developing business contacts with students given that many students held key positions with large multi-national accounting firms or other prominent business enterprises in Vietnam. NEU staff maintained contact with past students as this enabled invaluable industry links to be established for both staff and the NEU business school. In particular this had allowed the business school to increase their profile and expand their consultancy work in accounting and related areas together with training courses for the business sector.

5.6.4 SUT administrative staff

The role of the SUT staff member was that of in-country manager of the Swinburne representative office located in Ho Chi Minh City. Discussions established that the responsibility of the representative office in connection with the MIntA program was to provide on-ground support with respect to:
• directing MIntA program enquiries to the NEU staff in HCMC
• assisting with the MIntA graduation ceremony arrangements
• advising SUT Australian staff of education developments in Vietnam
• providing logistics and other administrative support to SUT staff when they are in Vietnam
• arranging payment of per diems (in Vietnamese currency) to SUT staff on their arrival in Vietnam and booking internal air-travel
• arranging meetings with employers of current MIntA students and with employers of prospective students to promote the MIntA program
• liaising with and briefing staff at the Australian Embassy (Hanoi) and Consulate (HCMC) on education issues related to Swinburne University

Discussions indicated this position required the in-country manager to be familiar with all developments and issues related to education in Vietnam and in particular to advise key MIntA staff in Australia (Associate Dean International, MIntA Program Director and MIntA Program Coordinator) on matters impacting on the MIntA program. Briefings from education officials at both the Australian Embassy in Hanoi and Consulate in Ho Chi Minh City were an essential source of information as were dealings with government officials from MoET and MOF.

The SUT administrator indicated she had experienced challenging but interesting times in the formative years of the MIntA program as there were operational and management issues that emerged with implementing and conducting an offshore program in Vietnam. As a Vietnamese citizen the administrator revealed she had the advantage of being able to communicate and liaise directly with staff from the NEU and attend various Vietnamese business seminars and briefings with no language barriers. It was a strong advantage for SUT that there was an employee who could promote the MIntA program in Vietnamese.

The SUT staff member enjoyed positive experiences and successful outcomes with her continuing involvement in the MIntA program. Embassy and consulate staff were always supportive of the program and proved to be a
helpful and useful resource. Dealings with government departments, although a slow and tedious process in Vietnam, usually produced positive outcomes for Swinburne. Invitations to attend monthly business meetings with human resource managers proved an excellent way to promote MIntA and gain employer feedback. They also proved a most useful means of extending business networks.

The establishment of the representative office was a critical part of Swinburne’s strategic entry into Vietnam as it provided a visible presence of the Swinburne University name to Vietnamese. It was also an important location for SUT staff on their visits to Vietnam as it provided a contact point to assist with any queries or problems.

5.6.5 NEU administrative staff

The MIntA program coordinator (Vietnam) was located at the NEU campus in Hanoi whilst two program administrators shared duties in Ho Chi Minh City. The administration staff in HCMC reported to the NEU MIntA coordinator in Hanoi. Interviews with the NEU administrative staff indicated they had experienced both satisfying and frustrating times in their roles.

The administration staff agreed that the MIntA program had provided a rewarding and exciting time; it was a new program for the NEU and the only program of its type in Vietnam. In particular it had enabled staff to enjoy contact with a group of mature age and interesting students and with new academic staff from Australia. All three NEU staff interviewed indicated their pleasure at becoming closely acquainted with students and sharing their MIntA experience including sharing the student’s various issues and problems.

I have frequent communication with MIntA students to share with them how the program will work and to obtain their comment, ideas and reaction on this. Students are talented and dedicated and I must satisfy but also balance their demands with MIntA’s policies.

Students not only discussed their MIntA issues and problems but shared their personal experiences and troubles with us. We formed a close relationship of trust and friendship with the
students which enabled us to inform NEU and SUT staff about important student issues.

Staff indicated that their close involvement with students had provided them with a better understanding of the program, made them better informed and focused about issues and generally made their job much more interesting. The role of NEU administration staff has been vital for the smooth operations of the MIntA program. They have worked closely with SUT staff, in particular with the program director and co-coordinator, and have played a significant role in meeting student’s needs and providing the critical liaison role between students in Vietnam and SUT in Australia.

NEU staff also raised various problems they had experienced in administration of the program. These related to the following:

- Late arrival of textbooks and subject manuals
- Slow communication from SUT on some issues
- Student access problems with the on-line blackboard system

Students are scheduled to receive textbooks and subject manuals two weeks prior to the commencement of classes. However occasionally books are delayed as they are either sent late from Australia or they are held up with Vietnam customs.

MIntA students are very unhappy when the textbook arrives late because they enjoy reading before classes start. They expect books delivered on time and cannot understand why they are late. Swinburne should correct this.

The difficulty for NEU staff is that students are reluctant to accept excuses when they are paying significant fees for their course. Student reaction tends to lay blame with the NEU staff. This issue requires immediate attention to rectify the problem and ensure delivery of subject manuals and textbooks to students on time.

Another concern has been the occasional slow responses from SUT on student and staff queries although staff acknowledged this was often caused
by failure of the NEU email server system and/or problems with the phone/fax system in Vietnam.

In a strategic and long term relationship, SUT and NEU are the best partners in the education industry in Vietnam. However the co-operation between SUT and NEU does not always work so well on a daily basis. This must be improved otherwise the MIntA program reputation will suffer.

The reality of any offshore education program is the communication problems that may occur between the offshore partner and students caused by distance. This is an ongoing challenge for the administration and operation of an offshore education program.

A final issue of concern to the NEU administration team related to student access difficulties with ‘blackboard’, the SUT on-line teaching support system. Staff use ‘blackboard’ to supplement and complement material covered in lectures and tutorials. Staff post announcements, additional readings and questions, past exam papers, solutions, strategies to complete assignments and student results for assignments and tests. Although the system works extremely well for students based in Australia, students in Vietnam are often denied access or experience internet connection failure or insufficient periods of log-in time. This problem must also be investigated and a solution found immediately to ensure students can fully utilise and benefit from the on-line teaching support system.

5.6.6 Employers

Employers expressed positive experiences from their involvement with the MIntA program. Two issues that were common to all employers were:

- memorable experiences of the graduation ceremony; and
- MIntA employees more knowledgeable and effective in the workplace.

As MIntA students are permitted to invite employers to their graduation ceremony, most employers accept as they enjoy attending and supporting their staff at this important event. Employers are also actively involved as they are often invited to give the ‘occasional address’ at the graduation.
MIntA graduations are a great experience for students, their families and friends. I have attended three graduations and enjoy seeing my staff so happy and proud. It is also an opportunity to meet with staff from SUT.

EmpHCM1

I always enjoy MIntA graduations to see students rewarded for their study effort. I was very honoured to be asked by SUT to speak at the graduation last year. It was a great experience for me and a very happy time for all involved.

EmpHCM4

Employers also expressed their satisfaction and approval at staff possessing more accounting knowledge and being more effective in their job after completing their MIntA studies. This was particularly rewarding as staff shared their knowledge with others in the organisation.

Our staff who have studied MIntA have improved their accounting knowledge. For me as an employer it is a very satisfying experience to see staff sharing that knowledge with their work colleagues.

EmpHN4

5.7 Main strengths of the MIntA program

As all stakeholders in this study were either directly or indirectly involved in the whole MIntA program, responses were sought from students, employers and SUT and NEU staff.

5.7.1 Students of MIntA program

Students in the HCMC focus group had recently graduated and their comments were based on their experiences over three years of study in the MIntA program. The discussion quickly centered on their observation that SUT lecturers were very professional and experienced and had an ability to communicate well with Vietnamese students.

SUT lecturers are very professional, experienced, energetic and communicate well with Vietnamese students. They are very capable and have a very good knowledge of accounting and business. They give practical examples that we can understand.

StudFGHCM
Students agreed that because of their teaching experience, SUT lecturers were able to clearly explain difficult and complex topics and make classes interesting by using practical examples they could understand. Students were appreciative of the efforts of most SUT staff to link examples to Vietnamese conditions and circumstances and grateful for the manner in which staff communicated with them.

Students in the Hanoi focus group had similar comments about the professional and interesting approach of the SUT lecturer. Students agreed that they enjoyed and learnt much from comparing the ‘Western’ approach with Vietnamese methods.

Swinburne lecturers are very organised and professional with lecture overheads and handouts to explain new ideas and concepts. We find examples interesting as the lecturer relates these to the Vietnam experience and then compares with the Western approach.

Discussion then switched to the textbook and teaching manual that are provided to students for each of the twelve subjects in the MIntA program. Students were glowing in their praise of receiving these teaching materials, especially the textbook. They found the materials most useful not only in their MIntA studies, but also as a reference resource at work. Most students indicated they had used the textbook to help solve a work problem and/or had referred to examples in the textbook to show work colleagues a solution to a similar problem.

All materials are very useful for the student, especially the new textbook for each subject which is always available for a student to use. We can use solutions in the textbook to show work colleagues how to solve similar problems in Vietnam.

An advantage in Hanoi is that all classrooms are equipped with data-show projectors that allow SUT lecturers to use colour overheads and other teaching materials directly from their notebook computer in classes. This allows staff to be more professional in their approach and use additional
teaching materials as required. The data-show facility is only available in one classroom in Ho Chi Minh City.

The Hanoi focus group also indicated the importance of the face-to-face lectures and tutorials from SUT and NEU staff respectively as the teaching mode in the MIntA program. All students expressed a view that they probably would not have enrolled in the course if the course instruction had not been face-to-face. It was explained that Vietnamese students do not like distance learning via reading course manuals or downloading information from a computer.

Vietnamese students prefer to see and hear the lecturer in the classroom rather than read from course notes or a computer.

Further discussion with students established that they believed their English was not good enough for them to study a Masters program by distance education using course manuals or similar instruction. In fact students indicated that in studying the MIntA program face-to-face with English speaking lecturers together with constant reference in class to the subject manual and textbook, there was a significant improvement in their English skills.

5.7.2 SUT academic staff

SUT staff indicated that teaching ‘Western’ ideas and systems was a strength of the MIntA program given that many Vietnamese firms had now adopted various ‘Western’ systems in the market orientated approach to their business dealings. In fact all lecturers interviewed said there were aspects of their subject content that students had indicated they were now using in their employment. This supports comments from employers that a main strength of the program was the ‘international’ knowledge that employees brought back to the firm from their MIntA studies. Other comments included:

From my experience in Hong Kong and Malaysia, these programs depend on the quality and relationship management with the partner institution. This is vital to success and both appear to be very good in this program. The program director appears to have a close relationship with all NEU staff.

SUTacadstf2
MIntA is an important part of Swinburne’s international goals and focus.

Staff also discussed the growing importance to students of the ‘study in Australia’ option. Evidence of its popularity was that students begin planning for the study trip in the first year of their studies and are continually asking questions of SUT lecturers about conditions and recreation activities they should consider.

The ‘study in Australia’ feature of the MIntA program has become an extremely popular component of the program since it was introduced to the second intake in 2002. Students have the option to visit Swinburne’s Hawthorn campus in Melbourne and complete the lectures in their final subject of study. Not only do students enjoy academic life for two weeks at Hawthorn campus they also gain exposure to Australian industry and business via site visits to industry partners and professional bodies such as CPA (Australia) and the Australian Stock Exchange (ASX), together with various social events.

The reciprocal visit to Australia by students to complete lectures in their final subject is a fabulous part of the MIntA program. Having been involved with teaching these students in Australia I know how important and valued this feature of the program has become.

SUT staff were also very positive about the calibre of MIntA student selected into the program and the size of classes. A perceived strength was the fact that all students offered a place in the MIntA program are interviewed by either SUT or NEU staff to establish course suitability with emphasis on whether their English skills are sufficient to manage the program requirements.

Generally the focus group saw the main strengths of the MIntA program as associated with the student selection, staffing and administration of the
program. However two other issues that created positive discussion and agreement was that the MIntA program had created an opportunity for many FBE staff to travel overseas and that all lecturers who become involved find the ‘Vietnam experience’ a most enjoyable one.

There is an excellent quality of students selected into the program and of the SUT lecturers and administration staff.

SUTacadstFG

The amount of administration support that is given (and is available) to both students and staff is excellent. When in Vietnam there is nothing else a staff member has to worry about other than to concentrate on teaching; everything else is done. Accommodation, air travel and per diems are all organised and nothing ever seems to go wrong.

SUTacadstFG

SUT lecturers have embraced the opportunity to travel to Vietnam and teach in the MIntA program. All SUT lecturers enjoy the Vietnam experience and they enjoy teaching in MIntA. SUT lecturers are good at lecturing and this is big plus for the MIntA program.

SUTacadstFG

5.7.3 NEU academic staff

The four separate interviews with NEU academic staff resulted in all staff agreeing on three major strengths of the MIntA program. Firstly, the reputation of Swinburne as a provider of practical education programs with very competent lecturers who understand Vietnamese people. Secondly, when combined with the prestigious NEU and its capable staff and facilities, a partnership was created that could be trusted to deliver a quality accounting program to meet the needs of participants. In a country where trust and respect are key ingredients to success, the fact that both universities are very well known and respected in Vietnam immediately endorsed the MIntA program with credibility, authority and trust.

Staff felt these two important strengths that the program had from the outset, with two respected universities combining their resources to deliver the first Masters of International Accounting program in Vietnam, had developed into the main success factors of the program.
PRESENTATION AND ANALYSIS OF FINDINGS

MIntA is conducted under the name of the best local partner (NEU). Students are very confident to study the course and very proud of being a MIntA student.

NEUacadstf1

Having a good and suitable Vietnamese partner in the NEU with capable facilities and staff are important strengths of the program for which students are concerned.

NEUacadstf2

Thirdly, NEU staff felt that the combination of SUT lecturers and NEU tutors produced a powerful teaching combination that has delivered a program of new accounting knowledge and skills to students. Staff agreed that the international accounting and finance experience and knowledge of SUT staff combined with the ability of NEU staff to elaborate on these principles and issues in tutorials (after SUT staff returned home to Australia) had resulted in valuable and meaningful education for students. In fact it was strongly contended that only a SUT/NEU combination could deliver such a successful program in Vietnam.

Another strength discussed was that accounting and finance are two sectors in the Vietnam employment market with many job opportunities. However, there is a shortage of skilled and trained accountants and/or graduates to fill the many jobs on offer. Completing the MIntA program could ensure an interesting and attractive job with a reputable company in Vietnam for a Vietnamese student.

Currently in Vietnam, the area of accounting and finance is one of the most attractive fields of employment for students and for people who want to choose interesting jobs and develop their professional path.

NEUacadstf1

Not only would a student gain an academic qualification by completing MIntA, they would also be eligible for associate membership of CPA (Australia) and ACCA and be eligible to complete the professional accounting programs of both organisations which would further enhance their status and employment prospects.

The identification by the NEU staff focus group of the SUT/NEU relationship as a key strength of the MIntA program, reinforces the feedback from NEU
staff interviews. Not only had this partnership been approved by the Vietnamese government, it was also recognised and accepted by business and industry as a combination that could, and would, competently deliver all aspects of the program. The cost of the MIntA program at USD$12,000 was the most expensive masters program in Vietnam. Therefore students (and their sponsors) had to be satisfied of receiving what was promised, given the demise of several MBA programs over recent years.

The other issue to emerge from the discussion with NEU staff was the importance of the program’s accreditation by the internationally recognised accounting bodies, CPA (Australia) and the UK based ACCA; both highly respected professional organisations within Vietnam. Staff felt that ACCA, which has a membership in excess of 1,000 in Vietnam and growing annually at 8 per cent (ACCA Annual Report, 2006), was a strong attraction for students to join the MIntA program. This was because ACCA provide exemptions from stages 1 and 2 of their program for students who have successfully completed MIntA, requiring students to only complete stage 3 to become a full member.

5.7.4 SUT administrative Staff

The experiences of the Swinburne administrative staff member from the contact with both MIntA students and student employers produced the following as the main strengths of the MIntA program:

- flexible mode of delivery which complements part-time study
- type of program and its content being the only one offered in Vietnam
- level of academic control that SUT maintains to ensure program quality

The fact the program was only offered on a part-time basis was an important attraction as this allowed students to maintain their full time jobs and study at the same time. SUT lectures are completed within six mid-week evenings and during Saturday, with NEU tutorials scheduled over five mid-week evenings once per week. This is complemented by an on-line learning support in all
subjects which students can access at any time. No other post-graduate (accounting or MBA) program has these features or teaching schedule.

Further discussion centered on the MIntA program still being the only post-graduate accounting program offered in Vietnam with a spread of accounting and finance subjects to meet the demands of prospective students who are mainly employed in the accounting and finance sectors. It was also noted that by maintaining control over all subject content and assessment, SUT has established a quality and reputation of the program that appeals to both prospective students and the professional accounting bodies who have accredited the program.

5.7.5 NEU administrative staff

The thoughts and opinions of the three NEU administrative staff interviewed were based on their observations and knowledge from regular contact with MIntA students (and in some cases the student’s employers) in Vietnam, and from this the following five strength’s of the MIntA program emerged.

- MIntA students receive an SUT award when they graduate
- endorsement of program from CPA (Australia) and ACCA (UK)
- SUT and NEU partnership is strong and highly regarded by business
- experienced SUT lecturers who have knowledge of international accounting issues and their application in business practice
- graduates and employers who spread their satisfaction and good words about the program

Staff cited receiving a Master’s qualification from an overseas university as a critical element of the MIntA program because of the prestige and status this confers on the student, especially given the excellent reputation and standing that Swinburne University has in Vietnam. This would be a clear advantage for students to have when seeking promotion or applying for a job.

The course accreditation by CPA (Australia) and ACCA (UK) also enhanced the stature of the program and provided it with a marketing advantage over other post-graduate business courses which did not have such endorsement.
Swinburne lecturers were another strength which added to the status of the program particularly when they had a reputation of having Vietnam teaching experience, with an excellent knowledge of international accounting issues and able to relate to business practices. This reputation had been built prior to the MIntA program when Swinburne conducted specifically tailored business short courses for managers of Vietnamese companies during the period 1994 to 1998.

MIntA has a very good alumni. They always praise Swinburne to their friends and always encourage people to attend the MIntA program.

NEUadminstf1

Swinburne has a long and very good history in education in Vietnam. The NEU has a very good reputation in education and training. Together they have a very strong relationship which produces a quality course.

NEUadminstf2

NEU staff also indicated an important strength has been the vocal support of MIntA Alumni which is active in Ho Chi Minh City and Hanoi and which is employed in both the government and private enterprise sectors. The increasing number of MIntA graduates employed through many different businesses who are spreading the ‘good word’ about MIntA is a very powerful promotion tool; especially in Vietnam where positive ‘word of mouth’ is critical to success. The very strong and unified relationship between SUT and NEU has also been an important factor in the development and growth of the MIntA program. Both universities have strong reputations in Vietnam for delivering quality educational programs and their successful partnership is admired and supported by both business and government, which has in turn ensured a steady stream of students from these sectors into the MIntA program.

5.7.6 Employers of MIntA students

Accreditation by the two international professional accounting associations, CPA (Australia) and ACCA (UK), was regarded by the four accounting firms interviewed as a main strength of the MIntA program. Staff working for the accounting firms would need to obtain either the CPA or ACCA professional qualification if they intended to pursue a career in public accounting. The fact that MIntA graduates were eligible to become associate members of CPA and
ACCA and then complete the professional programs of the accounting bodies was therefore an obvious attraction to the MIntA program for those seeking a professional qualification. As no other accounting program in Vietnam provided students with an opportunity to obtain a CPA or ACCA qualification, employers viewed this as a distinct strength for the MIntA program.

Other aspects of the MIntA program regarded by employers as important components and strengths were:

- professional organisation of all aspects of the MIntA program
- memorable experience of graduation ceremony and ‘study in Australia’
- positive comments of MIntA alumni on their experiences in the program

I have attended three MIntA graduations and have been impressed with the organisation of them and the professional manner in which they are conducted. They bring much happiness to graduates, their families and also to employers who have staff involved.

EmpHCM2

Our employees who have completed MIntA have enjoyed the experience and talk in favour of the course. The study visit to Australia was a highlight. Other employees then want to study in the MIntA program.

EmpHN3

Employers commented that staff feedback indicated that classes, examinations and general administration of the program were well organised as were graduations and the study visit to Australia. The MIntA graduation ceremony, based on the format of the Australian ceremony, has become a special event for Vietnamese students which can be shared with their family and friends. Their previous graduation experience would have been a Vietnamese graduation event for their undergraduate degree which is not as formal, inclusive or as exciting.

The ‘study in Australia’ concept which is an optional part of the final subject in the program’s third stage has become a very popular and much discussed component of the MIntA program according to employers. Students often begin planning for this event in their first year of study and for many this will be their only opportunity to travel outside of Vietnam. However employers
indicated that some students cannot make the Australian trip due to work and/or family commitments which under Vietnamese culture are highest priority. In fact three of the employers interviewed (all in Hanoi) could not allow their staff to accept the ‘study in Australia’ trip due to work commitments whereas the other five employers interviewed had openly encouraged and supported their staff to make the trip. Despite this, all employers agreed this feature was a valuable strength of MIntA as there was no other post-graduate course in Vietnam that presented students with an opportunity to travel and experience student life at an overseas university campus.

The MIntA alumni are now a group in excess of 130 graduates with SUT holding sanctioned alumni events every two years. Employers were aware that most of the students still keep in contact and meet amongst themselves and indicated the MIntA network had become a formidable group who always praise their experiences in the MIntA program. Employers indicated that an active alumni group was a particularly important asset for any education program in Vietnam as they were influential in promoting the program and in encouraging work colleagues to join the program.

5.8 Reasons for success of the MIntA program

As all stakeholders in this study were directly or indirectly involved in the whole MIntA program, responses were sought from students, employers and SUT and NEU staff.

5.8.1 Students of the MIntA program

The focus group in HCMC felt there were four main reasons for success of the MIntA program:

- SUT lecturers were very professional and capable
- Quality and trust of MIntA program and SUT lecturer
- SUT lecturers were committed to give students good knowledge
- SUT lecturers understand Vietnamese students and their requirements

Students agreed that they would not have joined the MIntA program if SUT lecturers had not been involved. Despite having a high regard for Vietnamese
university lecturers and lecturers from other countries, the MIntA program was initially successful due to Swinburne being an Australian university with a reputation in Vietnam for conducting quality courses with professional and capable lecturers.

Students highlighted examples of MBA and other business related courses started in Vietnam by universities from America, Europe, UK, France and Belgium, but which were no longer offered. Thus students in Vietnam are very cautious when enrolling into a post graduate program conducted by an overseas university. Individually both SUT and the NEU have reputations associated with quality of courses and staff. Therefore there were quality and trust issues associated with the MIntA program.

SUT lecturers are very enthusiastic, dedicated and devoted to transferring knowledge to students.

SUT lecturers are very enthusiastic, dedicated and devoted to transferring knowledge to students.

Knowledge was a major reason as to why students enrolled in the MIntA program. Every student in the focus group agreed their knowledge had been enhanced from their participation in MIntA due to the commitment to the program by SUT lecturers. Students were very impressed by the dedication of SUT staff and their knowledge of Vietnamese culture and customs. Students believed this was the main reason for the trust and respect between student and teacher and also the open communication in class.

SUT lecturers give useful and interesting knowledge to students and the SUT lecturers are very sincere to the MIntA program and students.

The focus group in Hanoi expressed their satisfaction with the MIntA program and put forward the following as their reasons for the success of the program:

- Support by employers for MIntA program
- Excellent teaching materials; especially the textbook
- SUT and NEU staff commitment to student’s learning
- Trusted and respected partnership of SUT and NEU with MIntA
All students agreed that support from employers was very important for any part-time program, particularly as the MIntA program was the most expensive master’s program in Vietnam. Most students indicated they relied on the financial support from their employers to finance their three year MIntA studies and without the support, they could not have enrolled in the program. Students were also supported by employers with time allowance to attend evening classes and study for examinations.

Students in Hanoi felt very strongly about the importance of the teaching materials to their learning, particularly the new textbook that is supplied with each subject. The textbook was something highly valued and allowed students flexibility to read and study at home, work or in class. Importantly it was also an up to date reference they could use in their jobs.

Students in Hanoi also placed great emphasis on the strong SUT/NEU partnership as being crucial to the MIntA program’s success. Students were very supportive of the NEU’s role in making the program a success. Interestingly this contrasted with students in HCMC who mainly perceived the role of SUT and SUT staff as the reason for MIntA’s success. It’s interesting to note the NEU campus is based in Hanoi and although they operate in HCMC, there is no actual campus there.

5.8.2 SUT academic staff

SUT academic staff indicated they relied on their perceptions of the MIntA program’s success gained from three main sources: (1) contact with students in the classroom, (2) contact with students and their employers at MIntA graduations and (3) from observations and discussions with NEU staff and SUT colleagues. Interviews however provided similar reasons from each staff member for the success of the MIntA program with the following issues emerging:

- reputation of SUT and NEU as providers of a quality program
- MIntA graduates who are spreading the positive word and virtues about the MIntA program
- dedicated and experienced SUT lecturers with a strong desire for the program to succeed
PRESENTATION AND ANALYSIS OF FINDINGS

- quality of students with a background and ability to cope with the study requirements of the program
- close relationship between the MIntA program director and NEU staff which allowed academic issues to be quickly resolved
- accreditation of MIntA by the two main professional accounting bodies, CPA (Australia) and the Association of Chartered Certified Accountants

I recently joined Swinburne from Malaysia and on my second trip to Vietnam I realised how dedicated and experienced the SUT lecturers are, which is a real plus for the program.

SUTacadstf1

I noticed the close relationship between the MIntA program director and the NEU staff and the important base this provides for co-operation between SUT and NEU staff.

SUTacadstf3

Staff comments were very similar about; (1) the excellent quality of students attracted to the course, (2) the glowing tributes students gave the program in their final year classes and at their graduation ceremonies and (3) the status that CPA (Australia) and ACCA accreditation gave the program.

Past students are spreading the word that MIntA is a successful program and employers I have met at graduations agree with its success and encourage their staff to join MIntA.

SUTacadstf4

Staff were unanimous about the quality of students being a major reason as to why the MIntA program had succeeded in Vietnam. Staff perceived that by attracting dedicated students with the commitment and background to cope with the requirements of study, the program had students who would and did, have a successful completion within three years. This meant MIntA graduates were visible to the business community (particularly in the early years of the program) which then attracted new intakes to the program wanting to emulate the graduate’s achievements. When combined with the tributes from students about their MIntA experiences, the quality of students and their determination to succeed, especially in the first three intakes, was a key reason for the success of the program.
Some staff believed the dedication of SUT staff to the program was ideally combined with the dedication of students to ensure the program's success. Others believed the excellent rapport between SUT and NEU staff was a sound basis for success. Interestingly, two of the longer serving academic staff members who had taught in the MIntA program on many occasions, felt the positive opportunity presented to staff in the difficult times of staff and faculty restructuring, was a main reason for MIntA’s success.

It has been a difficult time for staff at Swinburne with the downsizing etc over the past seven years. MIntA has been a challenge and an opportunity for staff to do something worthwhile and very valuable for staff to gain experience in an off-shore program.

The majority of staff believed that the CPA (Australia) and ACCA professional accreditation had provided the MIntA program with credibility and status that distinguished it from other business programs. Given it is the only post-graduate program in Vietnam to have accreditation has made it unique and hence attractive to potential students seeking an academic qualification and membership of a professional accounting association.

SUT staff involved in the focus group discussion agreed the MIntA program had been a success with the group citing the following reasons from their observations over the past eight years:

- selection of appropriate students for the program
- excellent location and choice of hotel accommodation
- CPA (Australia) professional accreditation of the program
- integrity of MIntA managerial staff to maintain MIntA standards
- contact (social and professional) with other SUT staff when in Vietnam

Integrity of MIntA managerial staff to understand Vietnamese culture and also maintain standards of the MIntA program have been very important.

Selection of students into program has been a critical factor as they all seem so dedicated and motivated and appropriate to complete the program.
Social and professional contact with other staff members is an important part of working in Vietnam. Dining and being together means loneliness is not a problem. It’s an opportunity to get to know staff much better and to know them better in our workplace back at Hawthorn campus.

A continually repeating factor is the importance to staff of international and in-country travel arrangements together with the location and choice of hotel accommodation in Vietnam. Swinburne staff were unanimous in their view that hygiene, safety and security were critical personal issues to enjoying their three week stay in Vietnam and because of the travel and accommodation arrangements organised by Swinburne, staff were totally satisfied and comfortable with these issues.

Location, cleanliness, security, outstanding dining facilities, and friendly staff at hotel accommodation were important to and appreciated by staff.

Importantly, staff felt their commitment to the program would not have been as focused had they had concerns and problems with their travel and accommodation. Staff indicated that immediately on arrival in both Ho Chi Minh City and Hanoi they felt comfortable and secure which created a very positive start to the Vietnam experience. Being surrounded by friendly hotel staff, having comfortable and clean rooms with excellent facilities, and having outstanding dining facilities allowed staff to focus on their teaching commitments.

Three members of staff indicated they had received consistent student feedback that CPA (Australia) accreditation had been an important reason for the students joining the MIntA program. This confirmed feedback from many employers (refer Section 5.5.6). Staff perceived the professional accreditation was an important component of the program as it provided program credibility and presented students with the opportunity to obtain a professional accounting qualification and join an internationally recognised professional accounting association. This achieved a MIntA program objective of providing Vietnam with internationally qualified and trained accountants. General comments from the focus group discussion were:
CPA accreditation gave the program respectability and was instrumental in attracting students that enabled the program to begin. It has given on-going credibility and provided students with the opportunity to obtain a professional accounting qualification.

5.8.3 NEU academic staff

Continuing on from their discussion about the importance of the SUT/NEU relationship, NEU academic staff interviewed were of the opinion that this strength was also a major reason for the success of the program. The following comments summarise this position:

Quality is very important to the program. To control quality SUT and NEU have been working together. This gives the students confidence to undertake the MIntA program.

Good co-operation between SUT and NEU has resulted in good organisation and a quality of teaching in MIntA with which students are very satisfied.

Staff felt the close co-operation between SUT and NEU created a quality control that enabled the program to function smoothly. Decisions by SUT to modify or change aspects of MIntA were always discussed with NEU staff before a final decision was implemented. The annual MIntA review also allowed SUT and NEU staff to openly discuss operational aspects of the program together with any student issues that needed attention. The outcomes from these discussions were seen by NEU staff as a major reason for the efficient administration and organisation of the MIntA program. When combined with competent teaching staff from both universities, students were very satisfied with their decision to join the MIntA program.

Staff also believed that 1998 was the 'right' time for the MIntA program to commence in Vietnam as it coincided with an emerging need for an accounting program due to the shortage of qualified accountants in the country. The growth of accounting and auditing practices together with the increase in accounting positions within government and business enterprises
had exposed the lack of accountants with appropriate knowledge and technical skills. The MIntA program helped meet these needs by providing an education program that equipped participants with knowledge and skills in international accounting and finance.

The focus group discussion with NEU staff raised four main factors that contributed to the success of the MIntA program. The group discussed the following from their experiences in the program:

- SUT/NEU partnership
- student access to current material and up-to-date textbook
- students study MIntA part-time and maintain their job and income
- commitment of MIntA team to make certain student learns new knowledge

The initial discussion focused on the strong SUT/NEU partnership and how important this had been to the success of the program. It became obvious that all NEU staff perceive that the NEU name and the SUT reputation, together with the respective teaching skills of each university, are the critical factors in the success of the MIntA program.

The importance of the extensive subject manual notes and the new textbook supplied with each subject was raised during discussions. These are valued learning references which have great appeal to students in Vietnam, particularly the new textbook. Not only does the textbook cover new knowledge to which a student can always refer, the text also assists the student to improve their English reading skills.

Students have told me how much they like receiving a textbook for each subject. They can refer to new knowledge at home or in the workplace and it improves their English reading skills. It is also useful to show their manager examples in the textbook.

The structure of the course with lectures and tutorials scheduled on mid-week evenings and during Saturday allows MIntA students to work and study part time. Staff indicated that most post-graduate courses in Vietnam (certainly all courses at the NEU) are scheduled on a part-time basis at evenings or
weekends. This is because obtaining employment after undergraduate study is all important; not only for status and family income support, but also to ensure future security. Although obtaining further qualifications and new knowledge is also important, the only post graduate study option for most Vietnamese is one via part time study.

It is most important for a Vietnamese student to obtain a job upon completion of undergraduate study. A job will provide status and income to support the family and secure their future. The only study option after undergraduate is part time study.

The focus group also believed that the commitment of SUT and NEU academic staff to ensure a quality and enjoyable learning experience for students had also contributed to the success of the MIntA program. Vietnamese students are normally passive in the classroom and listen to the teacher/lecturer, however the ‘new’ teaching methods employed by SUT staff in classes of encouraging student participation and comments, and working in groups, had been effective and accepted by students.

Most of the accounting and finance principles in the MIntA program are quite different to Vietnamese thinking and are new to the students. Students enjoyed the SUT lecturers’ learning strategies of group work and class discussion of new issues and comparing the issues to the Vietnamese procedures. Students liked this approach as classes were three hours long and during the evening when students were feeling tired.

As students had worked all day (usually 8.00am to 5.00pm), they were often tired by the time their classes (6.00pm to 9.00pm) commenced. However this new learning experience of open class participation and discussions with regular ‘break-out’ group work, kept students alert and interested. This made classes more enjoyable and also enabled students to better understand the ‘new’ principles and issues related to the international accounting and finance subject content.

5.8.4 SUT administration staff

The SUT staff member related the success of the program to the support of students and employers. From her contact with stakeholders, three main
reasons emerged for the success of the program. Firstly, being the first post-graduate program in International Accounting that provided a solution to the urgent skills shortage in accounting, meant that success could follow if a reputation for providing a quality course was established.

Timing was important and MIntA was the first program of its kind to be delivered in a growing economy where there is a shortage of skilled accountants. In Vietnam if you are first with a plan or idea and you do it well, success follows you because of your reputation.

SUTadminstf1

Secondly, the changes to the course content and structure that Swinburne regularly make keep the program up to date, address the needs of the market and appear to keep competitors out. In particular, the recent changes to align subject content in stage 3 of the MIntA program with that of stage 3 of the ACCA program have been well received by the accounting and business sectors.

Thirdly the co-operative partnership between SUT and NEU has resulted in two highly respected universities in education, combining their resources to deliver a post graduate accounting program that Vietnam has previously lacked. Students and employers trust this partnership and believe in the quality of the MIntA program.

5.8.5 NEU administration staff

In judging reasons for the success of the MIntA program the NEU administrative staff compared the MIntA program to five other off-shore programs jointly conducted by the NEU with off-shore partners. Based on this comparison the following reasons emerged:

- quality of teaching staff and students
- excellent promotion of the MIntA program
- MIntA was the first program of its kind delivered in Vietnam
- MIntA has kept up with the changing needs of the market and increasing competition
- strong support for the program from both the government and business sectors
The ability of Swinburne to keep MIntA up to date with the changing needs of the education market and increasing competition has ensured success.

Swinburne has marketed the MIntA program very intensely and cleverly and now everyone in business knows that MIntA means success.

NEU staff had no doubt that being the first post graduate accounting program offered part-time in Vietnam was instrumental in the success of MIntA. As the country has a shortage of qualified accountants, the MIntA program provided a course that was desperately needed. Given the strong reputation Swinburne had built in Vietnam over many years and being the first program of its type, students enrolled with confidence in the initial intakes.

As the MIntA program has attracted students with either a strong academic and/or employment background who speak positively of their experiences, the program was assured of success as it continued to attract more students of a high quality keen to be part of a successful education experience. Each intake has seen an increase in the enrolments of MIntA students (refer Appendix 20). Staff also felt the way that Swinburne has promoted and advertised the MIntA program by linking it with success, high achievement and job security has been well received and accepted by prospective students and those in business who not only know the MIntA brand but will support their staff wishing to complete the course.

5.8.6 Employers of MIntA students

The interviews with employers raised varied responses for the MIntA program’s success, although all employers made similar comment with respect to the following reasons:

- the part-time format, teaching mode and flexibility of the program;
- the Swinburne (Australia) qualification awarded to graduates
The common view among employers was that part-time study suited both employees and employers. It was especially important to students in Vietnam for reasons of income and family security to gain employment on completion of their under-graduate degree. Hence part-time study was the only study option for graduates who now had full time employment. It was important to employers as they had employed competent staff whom they required to work during the day; but staff who would need to obtain further accounting knowledge and experience. As employers, the part-time study feature of the MIntA program had minimal disruption to employee working time and met the criteria of gaining further knowledge.

The teaching mode of ‘face-to-face’ lectures from SUT academic staff was also regarded as an important success factor for the program. Vietnamese students have a strong preference for direct class contact with their teachers rather than reading from a subject manual or computer screen. This also assists with improving a student’s English skills. This feature of the program was strongly supported by all employers as a key reason for supporting their staff into the program.

Flexibility within the program was also an important success factor because work commitments sometimes precluded a student from studying a particular subject in sequence or studying the subject in Vietnam. Students who were seconded to an overseas office or scheduled to work in locations where attending classes was not possible, were not disadvantaged as the program allowed subjects to be studied in other locations (subject to certain conditions) and for students to suspend studies and resume at a later date.

All employers indicated that the Swinburne University (Australia) Masters qualification, (rather than a Vietnamese university qualification) added authority and prestige to the MIntA program, which underpinned its success. Although the program was jointly conducted by SUT and NEU, the qualification was more highly regarded in Vietnam as it was awarded by SUT only.

Swinburne reputation is very strong in Vietnam and so the MIntA qualification is very highly respected and valued. EmpHN3
The majority of employers also acknowledged the importance of teaching skills and experience together with a quality of knowledge that SUT staff brought to the program. With Vietnam now part of an international based market economy, it was not only vital for participants in the program to be exposed to current international issues and principles but to also be instructed by lecturers who had that knowledge. It was generally accepted in Vietnam that SUT could deliver on this.

Swinburne has a reputation of having highly qualified lecturers who teach well and have the ability to understand Vietnamese people. This is very important to Vietnamese students. Swinburne is very well respected in Vietnam and many Vietnamese have had good experiences previously with Swinburne courses and graduations.

5.9 Factors influencing sustainability of the MIntA Program

In analysing data collected from the study, various factors emerged as either important to, a strength of or having a significant impact on, the success of the MIntA program. Although each stakeholder group discussed and emphasised different features and aspects of the program, common critical success factors emerged as contributing to sustainability of the program.

The success factors which were common to all stakeholder groups were as follows:

- Reputation of SUT as a provider of business education
- Accreditation of the program by ACCA and CPA (Australia)
- Strong SUT and NEU partnership in conducting the program
- Part-time format, teaching mode and flexibility of the program
- Optional study in Australia component being a positive experience

In addition to the common factors above, each stakeholder group identified critical success factors unique to their group. The specific attributes identified by each stakeholder group as having the greatest impact on the sustainability of the MIntA program were as follows:
Students

- Quality of knowledge delivered by SUT and NEU
- Transferability of knowledge to the work environment
- Valuable teaching materials, in particular the textbook
- Positive impact of MIntA qualification on employment and promotion
- Improved English skills and increased effectiveness and confidence
- Commitment of SUT lecturers and understanding of Vietnamese students
- New friendships which continue and become a valuable business network
- Allowed further study of ACCA and/or CPA (Australia) professional programs

SUT staff

- High quality of students selected into the program
- Contact with colleagues on a professional and social basis
- Experience the country of Vietnam, its people and its culture
- Enjoyment from teaching enthusiastic and committed students
- Opportunity for staff to experience a challenging teaching environment

NEU staff

- Excellent teaching materials, particularly the textbook
- Teaching combination of SUT lecturers and NEU tutors
- Improved accounting knowledge and professional development
- Reputation of SUT and NEU as a trusted & respected partnership

Employers

- Professional organisation of all aspects of MIntA program
- International qualification awarded by Swinburne University
- Strong alumni support resulting from student experience in MIntA
5.10 Chapter overview

This chapter presented an analysis and discussion of the primary research findings. The general attributes and characteristics of the stakeholders were identified.

The aims, objectives and expectations of stakeholders were then identified and examined to determine whether these were achieved. This process was used to assist participants to identify factors which may influence the sustainability of the MIntA program.

Stakeholder experiences were then evaluated to gain an understanding of the main issues experienced by participants. This process provided participants with the opportunity to identify the program’s strengths and problems. It also enabled the researcher to evaluate whether these experiences were critical success factors linked either directly or indirectly to sustainability of the offshore program.

Stakeholders expanded on the main strengths and reasons for success of the MIntA program. These factors together with stakeholder experiences enabled the author to determine the factors contributing to the sustainability of the MIntA program.
CHAPTER 6  CONCLUSIONS, IMPLICATIONS AND RECOMMENDATIONS

6.1 Introduction

This dissertation set out to investigate the relative importance of factors that contribute to the sustainability of an offshore business education program in Vietnam. The research conducted was in the form of a case study examining the factors related to the sustainability of the MIntA program jointly conducted in Vietnam by SUT and NEU.

Chapter one introduced the dissertation by explaining the importance of the study to theory and practice. There has been little research on both offshore education programs delivered ‘face-to-face’ and on how well the needs, perceptions and expectations of stakeholders are met by offshore programs in general. This study sought to address these research issues and expand on the current body of knowledge. Establishing an offshore education program is an important part of the internationalisation strategy within a university. These programs are resource intensive and must be carefully monitored to ensure the program remains viable and that quality is maintained.

From this background the research question posed was:

What factors contribute to the sustainability of an offshore business education program in Vietnam?

It became apparent from the early collection of data that the expectations, needs and perceptions of stakeholders were central to examining the factors connected to sustainability of an offshore education program. Thus two related questions were also posed:

What are the expectations, needs and perceptions of students, employers and staff who are involved in an offshore business education program in Vietnam?

and
Are the expectations, needs and perceptions of students, staff and employers met and does this impact on the sustainability of the offshore business education program?

Chapter two reviewed the history of Swinburne University of Technology and its offshore partner university in Vietnam, the National Economics University. The chapter set the background to Swinburne’s entry into the Vietnam education market and detailed the development of the Masters of International Accounting (MIntA) program.

A comprehensive literature review was conducted in Chapter three to demonstrate an understanding of the current literature and to frame the researcher’s research questions within the existing body of knowledge. The review of Vietnamese culture and history positioned the research within a cultural and historical context. The review of literature related to quality issues and the evaluation process provided a wide-ranging representation of the factors impacting on the success of offshore programs.

The research design and methodology for the case study was developed in Chapter four. The choice of qualitative methodology using case study as a research approach and systems theory as the theoretical framework were described. The study involved in-depth interviews and focus group discussions with stakeholders of the MIntA program; namely, students, their employers and SUT and NEU academic and administrative staff.

Chapter five analysed and discussed the findings obtained from interviews and focus group discussions with relevant stakeholders. The chapter was structured on the following main themes:

- general attributes and characteristics of selected stakeholders
- aims and objectives of stakeholders and whether they were achieved
- expectations of stakeholders and whether they were achieved
- experiences of stakeholders in the MIntA program
- main strengths of the MIntA program
- reasons for success of the MIntA program
• factors influencing sustainability of the MIntA program

Data for this research was obtained from the following six groups who were identified as the stakeholders in the MIntA program:

• MIntA students
• SUT academic staff
• NEU academic staff
• SUT administrative staff
• NEU administrative staff
• Employers of MIntA students

Early in the research, it was determined that the six groups are the main stakeholders in the MIntA program, and who could contribute meaningful data to address the research problem. As a result of the analysis presented in Chapter five, conclusions have been drawn in the following seven areas:

1. Students in the MIntA program
2. SUT academic staff in the MIntA program
3. NEU academic staff in the MIntA program
4. Administrative staff from SUT and NEU
5. Employers of MIntA students
6. Reputation of SUT in Vietnam
7. Impact on teaching and learning outcomes

6.2 Conclusions from Stakeholders

The six groups of stakeholders provided research data, related to their perceptions of and experiences in the MIntA program. Some of these perceptions and experiences were common to all six groups and some were
unique to each stakeholder group. The conclusions drawn from each stakeholder group are as follows.

6.2.1 Students in the MIntA program

This study found the main reason students joined the MIntA program was to obtain ‘new’ knowledge related to developments in international accounting principles and issues. This finding is consistent with previous studies related to offshore education programs (Rangecroft et al, 1999; Long et al, 1999) which identified knowledge as being of high importance to students in their decision to join a course.

However in discussing other reasons as to why they joined the MIntA program, students in HCMC emphasised the positive impact of the qualification on their job; whereas students in Hanoi placed more emphasis on the quality and prestige of Swinburne University. This difference could be explained by HCMC being the ‘business capital’ of Vietnam with more multi-national companies located there compared to Hanoi. As many MIntA students are employed by these companies the ‘international’ qualification is all important in obtaining employment. Whereas in Hanoi, which is more culturally attuned to education, there is a greater emphasis on the ‘quality’ of the University, its lecturers and the course being offered. This information could be invaluable in a marketing campaign as the emphasis would need to be different according to location so as to obtain maximum advertising impact.

The study also disclosed that the English skills of students improved whilst they studied and that the ‘new’ knowledge they acquired could be transferred to their workplace. However unexpected benefits received by students from their MIntA studies were the increased self confidence displayed, particularly at work, and the more effective contribution they made in their jobs.

The popularity of the ‘study in Australia’ option with students and employers is a feature of the MIntA program that should be retained and reviewed. Now into its fifth year the two week MIntA study visit could be expanded to three weeks to increase the academic and cultural value of the visit. This may be feasible given student comment that the visit to Australia was extremely worthwhile but too short.
Other important benefits to students from their MIntA studies have been the new friendships and networks established. It is important that this aspect of the program be supported and enhanced with new initiatives. Perhaps offering the ‘study in Australia’ option in stage 2 instead of stage 3 of the program would further ‘bond’ students as they would share travel and other experiences earlier in their studies rather than at the conclusion.

The high rating of SUT lecturers given by students, combined with the relatively low rating given to the contribution by NEU tutors, creates a problem for the planned future delivery of the program. When the MIntA program was first developed in 1998, the teaching format was SUT staff delivering lectures and NEU staff delivering tutorials. Accreditation requirements permitting, SUT envisaged that within ten years NEU academic staff would begin to assist in the delivery of lectures by gradually increasing their lecturing role and eventually delivering the majority of the program. However the esteem with which SUT lecturers are held by MIntA students and the student indication they may not have joined the MIntA program had SUT lecturers not been involved, may make it difficult to gradually replace SUT academic staff with NEU lecturers.

From a student perspective the face-to-face teaching mode and part-time format of the MIntA program has been a critical reason for the program’s success as has the contribution of supplying a new textbook with each subject. Employers were also supportive of this format. The importance to students and employers of both features requires they be maintained in the program. Based on student feedback, it would not be appropriate to consider changing the lecture schedule from that already offered.

6.2.2 SUT academic staff

A major factor in the success of the MIntA program has been the dedication and commitment of SUT lecturers. Staff have embraced ownership of the program to ensure quality content and delivery and to provide students with a satisfying and worthwhile experience. As MIntA program director, the researcher can confirm the enthusiasm and loyalty that academic staff have shown. Staff have always been eager to participate in the program and
prepared to undertake ‘extras’ in addition to teaching commitments. For example, SUT staff often invite ‘study in Australia’ MIntA students to visit their home for an ‘Aussie’ bar-b-que and there are always staff prepared to find time to accompany visiting MIntA students on business visits and social excursions.

This study has shown the part-time format of the program with evening lectures and classes on a Saturday suit SUT and NEU academic staff, students and employers. This is certainly a compelling reason to maintain the existing teaching format.

SUT staff indicated that competent administration of the MIntA program has been another important factor in the success of the program and in particular, it has enabled SUT academic staff to concentrate on their teaching role. The following administration procedures have been instrumental in SUT achieving academic staff satisfaction:

- Pre-departure briefing prior to each teaching trip at which all three academic staff travelling together receive their travel documentation and accommodation details together with an administration pack including class lists, evaluation surveys and other details relevant to their stay in Vietnam. Staff appreciate this meeting as the expectations related to their teaching role are discussed and it provides staff with the opportunity to discuss any queries or questions regarding the teaching trip.

- Debrief session for academic staff on their return from Vietnam which allows staff to discuss all aspects and issues related to their teaching visit to Vietnam.

- Arranging subject manuals and textbooks, international and in-country air travel, visa requirements, accommodation and per diem payments has allowed academic staff to concentrate on their teaching when in Vietnam.

The findings highlight the importance of the administration support that academic staff receive as a critical success factor for staff enjoying their teaching experience in Vietnam.
6.2.3 NEU academic staff

A main benefit to NEU academic staff from their involvement in the MIntA program was the business contacts they made with students who studied the program. Staff found it very useful to develop industry links between the NEU Business School and various businesses of past MIntA students. This has been particularly useful with large multi-national accounting firms who employ many of the NEU undergraduates. These links have assisted the NEU to develop short courses and obtain consultancy work in the business sector which has enabled staff to broaden their business experience. This is an area that SUT could also explore given the expertise and knowledge of the Vietnamese business sector that SUT staff now possess.

Another benefit to the NEU has been the increase in profile from MIntA and the subsequent ability to gain more exposure in promoting other courses. The English MBA program is a prime example whereby student enrolments have increased from 10 students at commencement in 2003 to 82 students in 2006 (NEU 2006 Annual Report). A synergistic advantage to the NEU is that many of the academic staff who teach in the MIntA program also teach into the English MBA program.

In conducting the MIntA program a formidable partnership has developed between SUT and the NEU and staff from both institutions have developed a strong working relationship and respect for each other. This is an extremely positive outcome for both institutions and provides a solid foundation to develop more offshore and onshore programs. The NEU is keen to develop a Master of Banking and Finance program with SUT for delivery in Vietnam in 2007 and agreement on an associate degree with SUT will soon be finalised.

6.2.4 Administrative staff from SUT and NEU

The contribution from the NEU administration staff has been an important factor in MIntA’s success given their close rapport with students and staff and the underlying trust and mutual appreciation that has developed. It has enabled students to better cope with their studies, problems and generally
contributed to students enjoying their education experience. It is not common for such close relationships and friendship to develop between administration staff and students in education courses in Australia.

The cooperation between SUT and NEU administration staff is essential to the successful operation of the MIntA program. However not all administrative systems that apply to SUT’s education programs in Australia can be applied by the NEU to the administration of the MIntA program in Vietnam. SUT prepared a policy and procedures manual for MIntA which was adopted by NEU staff in 2004. Such a manual was new to the NEU staff who found it very useful although it conflicted with certain Vietnamese customs and procedures. Three notable areas of conflict were: (1) Vietnamese do not usually complete full details on enrolment applications, (2) Vietnamese rarely provide evidence of previous academic studies and (3) Vietnamese rarely provide reasons for non attendance at examinations. Although SUT have changed many of the procedures normally implemented by the NEU, there needs to be an awareness of Australian based procedures that may be unsuitable in Vietnam due to cultural differences.

A minor criticism raised by NEU administration staff was the lack of communication and co-operation at times with SUT administration staff regarding student and staffing queries. NEU staff also indicated there were occasions where decisions were made in Australia and implemented in the program without consulting NEU staff. Given the constant breakdown of the email server at the NEU (Hanoi) and the daily electricity shutdowns, daily contact between SUT and the NEU is not always possible. This may be one explanation for the lack of communication.

Nonetheless, a new system of communication may need to be established to deal with general administration and student matters in a timely manner.

### 6.2.5 Employers of MIntA students

Employers of MIntA students have been extremely supportive of the MIntA program since its inception in 1998 and have supported their employees both financially and via time release from work to join the program. They have also been involved in other ways such as giving the occasional address at MIntA
graduations and promoting Swinburne programs at various industry discussion
group meetings.

As a further continuous improvement activity, SUT should better utilise their
skills and knowledge by inviting interested employers to join a MIntA program
review advisory group. The role of this group will be to review, on an annual
basis, all operational and administrative aspects of the MIntA program and
make recommendations for changes as part of a quality review process.

6.3 Reputation of SUT in Vietnam

The opinions of students, their employers and NEU staff indicate that the
reputation of SUT is a critical success factor in the MIntA program’s success. It
should be noted that this reputation was forged in the five years prior to
commencement of the MIntA program when SUT delivered both short courses
and business graduate certificates to the Vietnamese business sector. Given
the success of the MIntA program it must be concluded that SUT’s strong
reputation in Vietnam as a quality provider of education courses with quality
instructors has been further enhanced.

6.4 Impact on teaching and learning outcomes

Kalantzis and Cope (2000) argue that the complexity of education in an
international environment requires that we address ‘the question of different
cultures of learning and teaching’ in a way that we open up ‘new and diverse
paths of learning’ and ‘cross fertilise’ different strategies for teaching and
learning and acquiring new knowledge.

Data gathered from SUT teaching staff for this case study suggests the
integration of experiences, practices and processes from teaching in Vietnam
with experiences practices and processes in Australia will assist to improve
teaching and learning outcomes for all students. In particular, it will comply
with the stated visions of the University and the Faculty in developing an
international perspective and outlook.

The majority of SUT academic staff interviewed in the case study indicated
their experience in teaching into the MIntA program had been a most
enjoyable and rewarding one and an experience that had in some way, changed them as a lecturer. The following statement captures their thoughts:

‘the MIntA experience has completely changed my thoughts on what students need to know and my approach to explaining issues and concepts….I now start with the principle of what does the student really need as opposed to what I thought they needed….this has changed my approach, attitude and awareness as a lecturer’

SUTacadstf4

SUT academic staff who taught in Vietnam on a regular basis indicated their views on learning and teaching had been challenged and they believed they were a better lecturer for the experience. The following summarises their thoughts:

‘participation in the MIntA program has been an invaluable intercultural learning experience which has changed my approach to teaching back home in Australia’

SUTacadstfFG

Universities need to create opportunities for academic staff to share cultural experiences and learning with other staff within the context of ‘a more elaborate and critical discussion on the pedagogy of international education….as well as….the underlying ideologies of internationalisation and diversity policies’ (Stier, 2003).

6.5 Evaluating success of the MIntA program

Success of a program is often judged in financial terms and measured by profitability or the rate of return on investment. However this approach is not appropriate to evaluate the success of the MIntA program in Vietnam. Although important, the financial data cannot be used to adequately judge the success of the MIntA program as it does not measure:

- the international reputation for quality of program delivery and instruction that Swinburne University has now acquired in Vietnam and which may be transportable to other parts of Asia
• the significant (but unquantifiable) impact of the teaching and cultural experiences in providing academic staff with a greater understanding of international students
• the impact on Vietnamese student preferences to study at Swinburne University in Australia
• the contribution of the MIntA program to the ‘international strategic theme’ within Swinburne University’s vision statement
• the impact on the teaching and research performances of academic staff at Swinburne University’s Australian campus
• the contribution the MIntA program has made to the development of accounting and the business sector in Vietnam; together with the impact MIntA graduates have made to the economy of Vietnam
• the impact on the professional development of the NEU and its academic staff from their participation in the MIntA program

Hence there are many qualitative factors which may not be quantifiable in monetary terms but which must be evaluated to properly judge the success of the MIntA program. With respect to the propositions above, the findings of this study have provided extremely positive outcomes to all stakeholders concerned.

6.6 A Suggested Framework to Establish a Sustainable Offshore Program

Based on the analysis of findings in Chapter five the following is a suggested systematic approach to establish a sustainable offshore education program. This approach includes identifying and involving relevant stakeholders and the framework incorporates concepts of other researchers (Castle and Kelly, 2004; Coleman, 2003; Wahr and Radloff, 2002) that are central to an ongoing systems based approach.

The systems approach has been developed around the following five critical stages of offshore delivery; (1) program development, (2) program accreditation, (3) program pre-delivery, (4) program delivery and (5) program post-delivery. Each stage may have different stakeholders who need to be consulted in the process. The stages are illustrated in Figure 6.1 and described in the following sections.
6.6.1 The program development stage

A preferred strategy for this stage is for the onshore university to establish a reputation as a quality deliverer of offshore education programs. One approach is to conduct offshore short courses, consulting activities or customised training programs. This stage also involves selection of an offshore partner (host) institution, completion of due diligence procedures, and preparation of a memorandum of understanding (MOU) followed by an operating contract. It is critical to assess the credibility of the partner institution against benchmarks established by government and academic bodies and in consultation with informants such as embassy officials, agents and other offshore institutions. Prior to finalising and signing the contract, checks must be made on the financial stability, resource capability, legal status and business viability of the partner institution. The taxation implications on income earned and the procedures and rules for remittance of funds from the offshore country is a critical consideration.

6.6.2 The program accreditation stage

The program accreditation stage involves four actions. Firstly, offshore accreditation requires contact with relevant government bodies and compliance with stipulated rules and regulations. It is crucial to assess the legal requirements related to delivering an education program and to the required operating status of the onshore institution. Secondly, course structure, program format and teaching mode must be formulated as this is the basis on which accreditation is considered. Thirdly, professional accreditation requires contact with the appropriate professional associations and their officials, both in-country and external in order to establish the requirements for compliance. Fourthly, onshore institution accreditation involves organising an appropriate course advisory committee with expertise to approve and advise on appropriate course structure and coverage of subject content as and when required. The accreditation process also requires formulation of a business plan and final budget including finalisation of course tuition fees.
6.6.3 The program pre-delivery stage

This stage involves marketing to potential participants and preparation of course content and teaching materials. Crucial to this stage is a focus on understanding student needs and expectations of the program and how best to satisfy them. This is particularly relevant in planning the program format and teaching mode. Establishment of a course advisory committee including teaching staff from both the onshore and offshore institutions, employers and other interested stakeholders, would be a useful group to evaluate the design and preparation of course material and to review changes to course delivery and subject structure and content. On completion of this stage all materials would be assessed for their appropriateness and cultural sensitivity. Marketing strategies and plans devised by both institutions, including advertising and any reference to accreditation, should also be assessed for adherence to institutional ethics, standards and protocol.

6.6.4 The program delivery stage

This stage involves pre-departure briefings for offshore teaching staff and a plan to brief teaching staff from the partner institution together with appropriate procedures to manage scheduling of classes and all assessment and moderation requirements. An important quality control component in this stage will require an evaluation of both the subject material and academic staff performance. Students will be required to evaluate teaching staff whilst students and staff will need to review the adequacy of teaching materials and course content. This can be achieved by using either an offshore program customised questionnaire instrument or from class focus groups to assess the strengths and weaknesses of each subject and stage of the offshore program.

6.6.5 The program post delivery stage

This stage involves establishment of a program review advisory group from interested stakeholders including teaching staff from both the onshore and offshore partner institutions, students and employers. All aspects of the program will require evaluation including; teaching and learning objectives, course structure, subject delivery, subject materials, assessment, resources,
administration and course relevance. Comparisons and benchmarking with similar courses would add to a continuous improvement process.

The challenge for institutions involved in conducting an offshore education program is to identify the factors that contribute to sustainability. Based on findings from Chapter five, the researcher believes implementation of the above five stage process would enable interested stakeholders to participate in the offshore program formulation and delivery. Ongoing quality and evaluation activities would also contribute to the sustainability of an offshore program.
Figure 6.1 Framework to establish a sustainable offshore program

STAGES

PROGRAM DEVELOPMENT

PROGRAM ACCREDITATION

PROGRAM PRE DELIVERY

PROGRAM DELIVERY

PROGRAM POST DELIVERY

ACTIVITIES

- Establish reputation
- Select host institution
- Complete due diligence
- Prepare MOU
- Prepare operating contract
- Establish tax requirements

- Identify offshore requirements
- Formulate course structure, program format & teaching mode
- Identify professional association requirements
- Onshore institution accreditation

- Marketing strategies
- Course Advisory Committee

- Onshore & offshore teaching staff briefings
- Establish teaching & operating procedures
- Develop evaluation instruments

- Program Review Advisory Group
- Undertake benchmarking & comparative analysis

Source: Author
6.7 Limitations of the study

All research has some form of limitations and this study was no exception. The findings of this study relate only to the stakeholders in the MIntA program as conducted in Vietnam. The students, employers and NEU staff who participated in the case study are Vietnamese and the SUT participants are all employed by Swinburne University of Technology (Hawthorn campus) based in Victoria, Australia. It cannot be argued that the experiences of these stakeholders are representative of the experiences of all stakeholders involved with offshore education programs.

Furthermore, generalisations cannot be made about circumstances applicable to, and conclusions reached, from one offshore program in Vietnam. For instance, China and India both have a different relationship with the western world and different cultures, and as such, stakeholders involved in offshore education programs in those countries may provide different data regarding their experiences.

A related limitation is the impact of Vietnamese cultural traits on data obtained from interviews and focus group discussions. The researcher’s experience during meetings with MIntA students is that Vietnamese students are reluctant to provide negative feedback or officially file complaints where they can be recorded.

For example, to the question to all NEU staff and MIntA students regarding any ‘negative experiences encountered in the program’ provided a response of ‘no negative experiences’ from all participants. However a follow up question probing ‘improvements required for the program’ provided limited responses that communication on administrative issues from Australia needed improvement as did the teaching efforts of some NEU staff.

Although the majority of opinions from MIntA students towards most NEU related matters were extremely positive, a few students from HCMC provided negative opinions on the performance of NEU staff in the classroom. Interestingly no Hanoi students made reference to the teaching performance of NEU staff, these comments were only received from HCMC students. This
observation could be related to historical cultural differences between those in the ‘north’ and ‘south’.

When conducting interviews and focus group discussions, students queried whether NEU staff would have access to the focus group information and individual contribution. Even though students were assured of confidentiality of their comments, not all students seemed convinced. Interviews with students in Vietnam were not audio taped as students were not comfortable or familiar with this process.

An additional limitation is that this study only obtained data from MIntA students enrolled in intakes 1 to 5 and who had graduated from the program. Other students from intakes 6 to 9 were not involved as they were current students and the researcher did not have ethics clearance to interview these students. Certainly the intention was not to exclude these students who may perhaps have different views on the program which could be explored at a later date.

A further limitation was that the researcher decided there would be one student focus group in each city. Intake 5 students were randomly selected in HCMC and intake 4 students were randomly selected in Hanoi. In hindsight, the researcher would have preferred to select students randomly from intakes 1 to 5.

A concluding limitation is that the researcher, as program director of the MIntA program, had personal and professional contact with all students, SUT and NEU staff and many of the employers. This position facilitated access to participants but may have unknowingly influenced responses received from the interview and focus group process.

6.8 Recommendations for further research

Since completing this research study two further questions have arisen: ‘where to next?’ and ‘what now for offshore programs?’. From this the following four research possibilities have emerged:
CONCLUSIONS, IMPLICATIONS AND RECOMMENDATIONS

1. Further studies to test the conclusions from this study in other offshore education programs would confirm whether experiences were typical or the exception to this specific case study. It could also be more useful to expand the number of participants, particularly students and employers, who are outside of the management of the program. Findings may have particular value to education providers for how best to ensure sustainability of their offshore program.

2. Due to increased reporting obligations with the AUQA audit process, offshore education programs will necessarily face increased future scrutiny with respect to ongoing maintenance of quality procedures and standards. Data from similar studies could be used to develop a continuous improvement framework which would support and improve the educational experience for students and meet the future demands of AUQA.

3. An area for further investigation is how best to align an offshore program to ensure it meets the host country’s requirements. A follow up study with graduates (say) five years after completion of their studies could explore:

   - the usefulness of their studies for their current employment and;
   - the relevance and currency of program content

   This study could provide new insights into how best to maintain relevance of subject content in a changing business environment.

4. A comparison of results from this study with that of stakeholders connected with intakes 6 to 10 would confirm the current conclusions and/or show trends emerging with a new cohort of students. Keeping pace with change and maintaining flexibility is of vital importance to the sustainability of any education program.
6.9 Concluding remarks

Recent developments in education have seen a significant growth of overseas higher education enrolments undertaking study through offshore delivery by Australian higher education institutions. This has occurred through both the provision of programs of study through collaborative arrangements with overseas universities and the establishment of offshore campuses (AVCC, 2005).

It is vitally important to Australia that Australian universities continue to internationalise for the benefit of all their students including overseas students in-country and those offshore. Australian universities continually strive to offer the highest quality education programs both in-country and offshore.

The majority of universities in Australia offer offshore programs. These education programs provide Australian universities and the host countries with many benefits, including relationship building, research collaboration, and cross-cultural skilling (AVCC, 2005).

In conclusion, this thesis has been a reminder that although many Australian universities offer offshore education programs from which there are many benefits to various stakeholders, the programs require continual and careful monitoring and active involvement of all stakeholders if they are to remain sustainable.
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Appendix 1 Current Swinburne University of Technology Offshore Programs

Faculty of Business and Enterprise

The Faculty of Business and Enterprise offers a wide range of programs, with an emphasis on entrepreneurship and innovation. They are currently offering the following course offshore:

- Master of International Accounting (MIntA) program in Vietnam

Faculty of Information and Communication Technologies

The Faculty of Information and Communication Technologies offers a wide range of programs, supporting the major trends in IT, Networks and Information Systems. They are currently offering the following course offshore:

- Bachelor of Science (Information Technology) program in Hong Kong

Faculty of Design

The Faculty of Design offers a wide range of courses in communication design, interior design, industrial design, multimedia design, product engineering design, and film and television. They are currently offering the following course offshore:

- Bachelor of Design (Communication Design) at the City University Hong Kong

Sarawak Campus

The campus offers undergraduate degrees in engineering, business, IT and multimedia and postgraduate research programs at PhD and masters levels in these disciplines as well as coursework masters programs in accounting and multimedia. Other courses include one-year foundation programs in business/IT and engineering/science as well as diploma programs in business and information systems, and electronic engineering which articulate into degrees. A range of English language proficiency programs are also available. Students have the option of completing their degrees entirely in Kuching or transferring to one of Swinburne’s six campuses in Melbourne to complete them. Course options are:

- School of Language & Foundation
- School of Business
- School of Engineering
- School of IT and Multimedia
- Postgraduate programs by research
  - Master of Business
  - Master of Engineering
  - Master of Science
  - Doctor of Philosophy

Source: Swinburne University of Technology Handbook; 2006
Appendix 2 Current Offshore Programs at National Economics University

- Master of International Accounting (MIntA) Program – in cooperation with Swinburne University of Technology
- NEU – WSU Cooperative MBA Program – in cooperation with Washington State University under the administration of the faculty of International Education management
- Vietnam – Netherlands Master in Development Economics (MDE) Program – under the administration of the Vietnam-Netherlands Project
- Master of Business Management and Information System – under the administration of the faculty of International Education Management in cooperation with Solvay Business School of Universite Libre de Bruxelles, Belgium
- Master in Public Management and Economics – under the administration of the faculty of International Education Management in cooperation with Solvay Business School of Universite Libre de Bruxelles, Belgium
- Master in Business Management – under administration of Faculty of International Education Management in cooperation with Solvay Business School of Universite Libre de Bruxelles, Belgium

Source: NEU Prospectus: 2006
### Appendix 3a Offshore programs delivered in Vietnam; Postgraduate

<table>
<thead>
<tr>
<th>No</th>
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<th>Vietnamese partner</th>
<th>Course</th>
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<tr>
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<td>Swinburne Uni.of Technology</td>
<td>National Economics University (NEU)</td>
<td>Master of International Accounting</td>
</tr>
<tr>
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<td></td>
<td>National Economics University - HCMC</td>
<td>Master of International Accounting</td>
</tr>
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<td>2</td>
<td>Uni of Canberra</td>
<td>HCMC University of Education</td>
<td>Master of TESOL</td>
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<td>3</td>
<td>La Trobe Uni.</td>
<td>Hanoi University of Foreign Studies</td>
<td>MBA</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Vietnam National University</td>
<td>PhD in Education</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Hanoi University of Technology</td>
<td>Master of engineering</td>
</tr>
<tr>
<td>4</td>
<td>Victoria University</td>
<td>Hanoi University of Foreign Studies</td>
<td>TESOL</td>
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<td></td>
<td>Hanoi University of Foreign Studies</td>
<td>TESOL</td>
</tr>
<tr>
<td>5</td>
<td>RMIT</td>
<td>Foreign Direct Investment, 100% owned by RMIT</td>
<td>Master of Education; MBA</td>
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<td></td>
<td>RMIT</td>
<td>Foreign Direct Investment, 100% owned by RMIT</td>
<td>Master of Education; MBA</td>
</tr>
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<td>6</td>
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<td>HCM Economic University</td>
<td>Master of International Business</td>
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<td>7</td>
<td>Curtin University of Technology</td>
<td>SEAMEO Regional Training Centre in Vietnam</td>
<td>Master of Arts (Applied Linguistics) for English Language Teachers</td>
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<tr>
<td>9</td>
<td>Uni of Southern Queensland</td>
<td>HCMC University of Technology</td>
<td>Master of Geomatics</td>
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<td>11</td>
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<td>PhD</td>
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<td>12</td>
<td>Uni of Western Australia</td>
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<td>Master of Power System Engineering</td>
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<td>Magill Australia</td>
<td>VATC- Vietnamese American Training College</td>
<td>Advanced Diploma of Business English Study</td>
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<td>14</td>
<td>Curtin University of Technology</td>
<td>SEAMEO Vietnam</td>
<td>Master of Applied Linguistics - TESOL</td>
</tr>
<tr>
<td>15</td>
<td>University of Southern Australia</td>
<td>Cty SINO Pacific</td>
<td>Nhan luc quan ly cong trinh</td>
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### Appendix 3b Offshore programs delivered in Vietnam; Undergraduate

<table>
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<th>University</th>
<th>Location</th>
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<td>La Trobe Uni</td>
<td>Hanoi University of Foreign Studies</td>
<td>Bachelor of Business Administration</td>
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<td>2</td>
<td>La Trobe Uni</td>
<td>Centre for Int'l Education - Vietnam National University HCMC</td>
<td>Diploma of Business Administration</td>
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<td>3</td>
<td>Australia National University</td>
<td>National Economics University (NEU)</td>
<td>Bachelor of Economics</td>
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<td>4</td>
<td>RMIT</td>
<td>Foreign Direct Investment, 100% owned by RMIT</td>
<td>Diploma, Bachelor (trade, economics, marketing..)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Foreign Direct Investment, 100% owned by RMIT</td>
<td>Diploma, Bachelor (trade, economics, marketing..)</td>
</tr>
<tr>
<td>5</td>
<td>Curtin University of Technology</td>
<td>HCM Economic University</td>
<td>Bachelor of Business Administration</td>
</tr>
<tr>
<td>6</td>
<td>University of Tasmania</td>
<td>HCMC University of Technology</td>
<td>Bachelor of Engineering</td>
</tr>
<tr>
<td>7</td>
<td>La Trobe Uni</td>
<td>HCMC University of Technology</td>
<td>Bachelor of IT</td>
</tr>
<tr>
<td>8</td>
<td>Griffith University</td>
<td>HCMC University of Technology</td>
<td>Bachelor of Civil Engineering</td>
</tr>
<tr>
<td>9</td>
<td>Martin College</td>
<td>ILA Vietnam</td>
<td>Australian Bachelor</td>
</tr>
<tr>
<td>10</td>
<td>Griffith University</td>
<td>VNU-HCMC</td>
<td>IT, Management, …</td>
</tr>
<tr>
<td>11</td>
<td>La Trobe</td>
<td>VNU-HCMC</td>
<td>IT, Management, …</td>
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</table>
## Appendix 3c  Offshore programs delivered in Vietnam; VTE

<table>
<thead>
<tr>
<th></th>
<th>VTE</th>
<th>Course Details</th>
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<tbody>
<tr>
<td>1</td>
<td>Box Hill Institute</td>
<td>Hanoi Open University</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Diploma in accounting, telecommunications</td>
</tr>
<tr>
<td>2</td>
<td>Magill College - Australia</td>
<td>Vietnamese American Training College</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Commercial English</td>
</tr>
<tr>
<td>3</td>
<td>Kent Institute</td>
<td>College of Business Administration for Managers (CBAM)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Diploma, advanced diploma</td>
</tr>
<tr>
<td>4</td>
<td>Kent International</td>
<td>Foreign Direct Investment, 100% owned by Kent Institute</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Diploma, Advanced diploma of IT, BA, Marketing, English</td>
</tr>
<tr>
<td>5</td>
<td>RMIT</td>
<td>Aptech</td>
</tr>
<tr>
<td></td>
<td></td>
<td>IT</td>
</tr>
<tr>
<td>6</td>
<td>TAFE South Australia</td>
<td>Hanoi Industrial University</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Diploma of Software Development; Diploma of Business Administration</td>
</tr>
<tr>
<td>7</td>
<td>TAFE South Australia</td>
<td>HCMC University of Industry</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Diploma of Business Admin, Diploma of IT</td>
</tr>
</tbody>
</table>
Appendix 3d  Offshore programs delivered in Vietnam; ELT

<table>
<thead>
<tr>
<th>No.</th>
<th>Provider</th>
<th>Institution</th>
<th>Program Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Australian multicultural Education Service (AMES) International</td>
<td>Hanoi Industrial University</td>
<td>English preparation for TAFE SA course</td>
</tr>
<tr>
<td>2</td>
<td>RMIT Uni. Vietnam</td>
<td>Foreign owned</td>
<td>English courses (pre-intermediate, intermediate, upper intermediate, advanced)</td>
</tr>
<tr>
<td>3</td>
<td>Uni of NSW</td>
<td>VNU-HN</td>
<td>IELTS</td>
</tr>
<tr>
<td>4</td>
<td>Australian Centre for Education and Training (ACET)</td>
<td>100% foreign owned</td>
<td>Academic English course, IELTS</td>
</tr>
<tr>
<td>5</td>
<td>La Trobe University</td>
<td>Hanoi University of Foreign Studies</td>
<td>Foundation English Course</td>
</tr>
<tr>
<td>6</td>
<td>ACL</td>
<td>CIE-VNU HCMC (AUSP)</td>
<td>Foundation English Course: English</td>
</tr>
</tbody>
</table>
Appendix 4  Interview Questions for MIntA Students

Please indicate your background by ticking the appropriate characteristics below.

1. Gender  Male □   Female □

2. MIntA Program:       INTAKE:        CITY:       HCMC or Ha Noi

3. What made you join the MIntA Program?

4. What were your expectations/needs from the MIntA Program?

5. What do you consider is the most important aspect of the MIntA Program to you?

6. Has the MIntA Program met your expectations & needs? If so how; If not why not?

7. What has the MIntA Program done for your Knowledge?

8. Do you share this Knowledge with others at your employment?

9. Has this Knowledge changed the way you work?

10. Has the Knowledge gained in the program changed the way your colleagues/managers judge you?

11. Since enrolling in MIntA have you had a promotion at work or changed employment?
    Has the MIntA program had any impact on this?

12. Has meeting your classmates from the MIntA Program had any impact on you?

13. How do you regard the “Study in Australia” option for your final subject?

14. What is your opinion of the SUT lecturers? Have they met your expectations? If so how; If not why not?

15. What is your opinion of the NEU tutors? Have they met your expectations? If so how; If not why not?

16. Has the MIntA Program been a worthwhile experience for you? If so what are the best 3 examples of this?

17. What do you believe are the main strengths (features) of the MIntA Program?

18. What are the main reason(s) for the success of the MIntA Program?

THANK YOU FOR YOUR PARTICIPATION
Appendix 5 Interview Questions for SUT MIntA staff

DBA
MASTER OF INTERNATIONAL ACCOUNTING (MIntA)
INTERVIEW QUESTIONS - SUT MIntA Staff
2006

1. How many trips to Vietnam have you made for MIntA?
2. Briefly explain your role in the MIntA Program?
3. What do you see as the main aim(s)/objective(s) of your role?
4. How do you go about achieving those aims/objectives?
5. What have been your positive experiences from teaching in MIntA? Has this been impacted by any experiences (positive or negative) in visiting Vietnam?
6. What have been your negative experiences from teaching in MIntA? Has this been impacted by any experiences (positive or negative) in visiting Vietnam?
7. What best describes your impressions of MIntA students?
8. Is your teaching approach for MIntA students different to your approach for students at Hawthorn campus?
9. Is the teaching mode (SUT lectures; NEU tutorials) suitable for your subject and for you?
10. Has your MIntA experience met your expectations? If so how? If not why not?
11. What do you believe are the main strengths (features) of the MIntA Program?
12. What are the main reason(s) for the success of the MIntA Program?
13. Did you do any reading on Vietnamese history, culture, business practices (or like) prior to visiting Vietnam? If so did this help your teaching?
14. What do you enjoy best about the MIntA Program?
15. Do you think the changes made to MIntA for Intake 8 have been a success?
16. How could the MIntA Program best be improved?
   (i) Administration
   (ii) Academic
17. Has MIntA been an enjoyable experience for you? If so why? If not why not?
18. Any overall comments or thoughts on the MIntA program not covered above.

THANK YOU FOR YOUR PARTICIPATION
Appendix 6  Interview Questions for NEU MIntA staff

DBA
MASTER OF INTERNATIONAL ACCOUNTING (MIntA)
INTERVIEW QUESTIONS - NEU MIntA Staff
2006

1. Briefly explain your role in the MIntA Program?
2. What do you see as the main aim(s)/objective(s) of your role?
3. How do you go about achieving those aims/objectives?
4. What have been your positive experiences from teaching in MIntA?
5. What have been your negative experiences from teaching in MIntA?
6. What best describes your impressions of MIntA students?
7. Is your teaching approach for MIntA students different to your teaching approach for students in your other subjects at the NEU Hanoi campus?
8. Is the teaching mode (SUT lectures; NEU tutorials) a suitable (successful) format?
9. Has your MIntA experience met your expectations? If so how? If not why not?
10. What do you believe are the main strengths (features) of the MIntA Program?
11. What are the main reason(s) for the success of the MIntA Program?
12. What do you enjoy best about the MIntA Program?
13. Have the changes made to the MIntA teaching format for Intake 8 been a success?
14. Has MIntA been an enjoyable experience for you? If so why? If not why not?

ANY OVERALL COMMENTS OR THOUGHTS ON THE MIntA PROGRAM NOT COVERED ABOVE

THANK YOU FOR YOUR PARTICIPATION
Appendix 7 Interview Questions for Employers of MIntA Students

DBA
MASTER OF INTERNATIONAL ACCOUNTING (MIntA)
INTERVIEW QUESTIONS - Employers of MIntA Students
2006

1. How many of your employees have studied the MIntA program?
2. Why do you think students elect to study MIntA? What is it that attracts students? What do they expect to gain from these experiences?
3. Do you support your employees who elect to study the MIntA program? (Time off, Financially, Staff support)
4. Will you support employees into the MIntA program in future years?
5. As an employer, what is your perception of the MIntA program?
6. As an employer, what are your expectations of the MIntA program?
7. Do you believe the MIntA program can benefit your firm?
8. Have your employees in the MIntA program had a worthwhile experience?
9. Has it been a beneficial experience for your firm?
10. How do you believe we can best improve the MIntA program?
11. What do you believe are the main weaknesses of the MIntA Program?
12. What are the main issues (problems) that students have concerns about?
13. What do you believe students like best (enjoy) about the MIntA Program?
14. How is the ‘Study in Australia’ concept regarded? Is it a success?
15. Do you think current students are satisfied with the MIntA Program? If so why; If not why not?
16. What do you see as the 3 best features of the MIntA Program?
17. What have been the main reasons for the success of the MIntA Program?
18. Any overall comments or thoughts on the MIntA PROGRAM not covered above.

THANK YOU FOR YOUR PARTICIPATION
Appendix 8  Focus Group discussion issues MIntA students HCMC

DBA
MASTER OF INTERNATIONAL ACCOUNTING (MIntA)
FOCUS GROUP Discussion Issues
MIntA Students – Intake 5 HCMC
2006

1. What were your expectations/needs from the MIntA program?

2. What do you consider is the most important aspect of the MIntA program to you?

3. What are the main strengths of the MIntA Program?

4. What are the main weaknesses of the MIntA Program?

5. What are the main issues (problems) that concerns students?

6. What changes should be made to improve the MIntA program?
   - Administration
   - Academic

7. Are you satisfied with the MIntA Program? Has it met your expectations?

8. What has been the main reason for the success of the MIntA Program?

THANK YOU FOR YOUR PARTICIPATION
Appendix 9 Focus group discussion issues MIntA students Hanoi

DBA
MASTER OF INTERNATIONAL ACCOUNTING (MIntA)
FOCUS GROUP Discussion Issues
MIntA Students – Intake 4 Hanoi
2006

1. What were your expectations/needs from the MIntA program?

2. What do you consider is the most important aspect of the MIntA program to you?

3. What are the main strengths of the MIntA Program?

4. What are the main weaknesses of the MIntA Program?

5. What are the main issues (problems) that concerns students?

6. What changes should be made to improve the MIntA program?
   - Administration
   - Academic

7. Are you satisfied with the MIntA Program? Has it met your expectations?

8. What has been the main reason for the success of the MIntA Program?

THANK YOU FOR YOUR PARTICIPATION
Appendix 10  Focus group discussion issues SUT MIntA staff

DBA
MASTER OF INTERNATIONAL ACCOUNTING (MIntA)
FOCUS GROUP - Discussion Issues
SUT MIntA Staff
2006

1. How many trips have you made to Vietnam for the MIntA program?
2. What is the main role(s) of an SUT lecturer in the MIntA Program?
3. What do you see as the main aim(s)/objective(s) of your role?
4. How did you go about achieving those aims/objectives?
5. What have been your positive experiences from teaching in MIntA? Has this been impacted by any experiences (positive or negative) in visiting Vietnam?
6. What have been your negative experiences from teaching in MIntA? Has this been impacted by any experiences (positive or negative) in visiting Vietnam?
7. Is your teaching approach for MIntA students different to your approach for students at Hawthorn campus?
8. Is the teaching mode (SUT lectures; NEU tutorials) suitable for your subject and for you?
9. What best describes your impressions of MIntA students?
10. Has your MIntA experience met your expectations? If so how? If not why not?
11. What do you believe are the main strengths (features) of the MIntA Program?
12. What are the main reason(s) for the success of the MIntA Program?
13. Did you do any reading on Vietnamese history, culture, business practices (or like) prior to visiting Vietnam? If so did this help your teaching?
14. What do you enjoy best about your involvement the MIntA Program?
15. Has MIntA been an enjoyable experience for you? If so why? If not why not?
16. Have the changes made to the MIntA teaching format for Intake 8 been a success?

Any overall comments or thoughts on the MIntA program not covered above
THANK YOU FOR YOUR PARTICIPATION
Appendix 11  Focus group discussions issues NEU MIntA staff

DBA
MASTER OF INTERNATIONAL ACCOUNTING (MIntA)
FOCUS GROUP Discussion Issues
NEU MIntA Staff
2006

1. What do you believe are the main strengths of the MIntA Program?

2. What do you believe are the main weaknesses of the MIntA Program?

3. How can we best improve the MIntA Program?
   (i) Administration
   (ii) Academic

4. What are the main issues (problems) that students have complaint about?

5. What do you believe students like best (enjoy) about the MIntA Program?

6. Do you think the changes made to MIntA for Intake 8 have been a success?

7. How is the “Study in Australia” concept regarded? Is it a success?

8. Do you think current students are satisfied with the MIntA Program? If so why; If not why not?

9. What do you see as the 3 best features of the MIntA Program

10. What have been the main reasons for the success of the MIntA Program?

Any overall comments or thoughts on the MIntA program not covered above

THANK YOU FOR YOUR PARTICIPATION
Appendix 12  SUT Ethics Applications
Appendix 13  Agreement and Privacy Statement
Appendix 14  Purpose of Research and Privacy Statement

DBA Interviews and Focus Group Discussions
MASTER OF INTERNATIONAL ACCOUNTING (MIntA)

Purpose of Research
Privacy and Confidentiality

I am currently completing my DBA thesis which is looking at the “Factors Impacting on the Sustainability of Offshore Business Education Programs” and I am using the MIntA Program in Vietnam as a case study to highlight the factors that contribute to the sustainability of an offshore education program in Vietnam. I believe this research will be of benefit not only to me in my role as MIntA Program Director, but also to SUT and NEU in conducting their various education programs.

I have been able to make use of excellent data from various student evaluations, interviews and focus group discussions over the years. However it would greatly add to my thesis if I could obtain more data from the NEU staff involved in the MIntA program.

I must state that there is no compulsion to participate and you may contact me any time if you have any concerns or queries. Any comments and thoughts you give will be greatly appreciated, and all responses will be kept in my custody and remain strictly confidential. No other person will have access to them.

Best Regards

Denis Vinen
Senior Lecturer
MIntA Program Director
Swinburne University of Technology
P.O. Box 218
Hawthorn 3122
Victoria
AUSTRALIA
### Appendix 15 Reasons why students joined the MIntA program

<table>
<thead>
<tr>
<th>Intake/Location</th>
<th>Student comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>StudHCM1 Intake 1</td>
<td>MIntA brought international recognized knowledge &amp; image</td>
</tr>
<tr>
<td>StudHCM2 Intake 1</td>
<td>To equip knowledge of international accounting standards</td>
</tr>
<tr>
<td>StudHCM3 Intake 2</td>
<td>To meet demands of my job</td>
</tr>
<tr>
<td>StudHCM4 Intake 2</td>
<td>To meet demands of my job as an auditor</td>
</tr>
<tr>
<td>StudHCM5 Intake 3</td>
<td>I needed international accounting for my current job &amp; career</td>
</tr>
<tr>
<td>StudHCM6 Intake 3</td>
<td>1st program teaching accounting at Masters level in English. Need accounting knowledge for my work</td>
</tr>
<tr>
<td>StudHCM7 Intake 4</td>
<td>Accounting knowledge to prepare me for company training</td>
</tr>
<tr>
<td>StudHCM8 Intake 4</td>
<td>More knowledge about international accounting to assist me in my current job</td>
</tr>
<tr>
<td>StudHCM9 Intake 5</td>
<td>More knowledge of accounting and delivered in English</td>
</tr>
<tr>
<td>StudHCM10 Intake 5</td>
<td>1st Masters program in Accounting accredited by CPA Australia</td>
</tr>
<tr>
<td>StudHN1 Intake 1</td>
<td>Program respected as organized by Swinburne – an international &amp; well known University</td>
</tr>
<tr>
<td>StudHN2 Intake 1</td>
<td>Knowledge through study with respected foreign University and allow me to practice my English</td>
</tr>
<tr>
<td>StudHN3 Intake 2</td>
<td>Content of course support my job and internationally recognized course by Swinburne – an internationally recognized University</td>
</tr>
<tr>
<td>StudHN4 Intake 2</td>
<td>Desire to do higher education; Swinburne have excellent reputation &amp; good course &amp; knowledge in accounting important for my job</td>
</tr>
<tr>
<td>StudHN5 Intake 3</td>
<td>Swinburne is only reliable overseas University in Vietnam and so confident program would be good</td>
</tr>
<tr>
<td>StudHN6 Intake 3</td>
<td>Degree in Accounting offered by a prestigious foreign University and program taught in English</td>
</tr>
<tr>
<td>StudHN7 Intake 4</td>
<td>Professional lecturer from respected University to transfer the best knowledge in Accounting</td>
</tr>
<tr>
<td>StudHN8 Intake 4</td>
<td>Update of international accounting policy by International University is knowledge required for my job</td>
</tr>
<tr>
<td>StudHN9 Intake 5</td>
<td>Learn new international Accounting knowledge and improve my English</td>
</tr>
<tr>
<td>StudHN10 Intake 5</td>
<td>Quality of knowledge and lecturers from respected foreign University</td>
</tr>
</tbody>
</table>
## Appendix 16 Impact of increased ‘knowledge’ gained from MIntA studies

<table>
<thead>
<tr>
<th>Intake/Location</th>
<th>Student comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>StudHCM1 Intake 1</td>
<td>I am more self-confident on accounting &amp; finance issues especially in discussions with colleagues and skills learnt enable me to be more illustrative and persuasive in my explanations &amp; better at my work</td>
</tr>
<tr>
<td>StudHCM2 Intake 1</td>
<td>Given me a solid base of knowledge which will allow me to further my professional education with CPA Australia and I now work in a more professional and educated manner</td>
</tr>
<tr>
<td>StudHCM3 Intake 2</td>
<td>Improved knowledge of auditing, taxation, economic reasoning, law &amp; accounting that I can share with other staff at work has changed the way I work and how I think about solution to problem</td>
</tr>
<tr>
<td>StudHCM4 Intake 2</td>
<td>New knowledge of taxation, economic reasoning, accounting &amp; law has changed my thinking &amp; attitude to resolve problems at work</td>
</tr>
<tr>
<td>StudHCM5 Intake 3</td>
<td>More knowledge allows me to think better about accounting &amp; finance issues and adapt to changes and think better about solution. I am more systematic and more realistic in my job</td>
</tr>
<tr>
<td>StudHCM6 Intake 3</td>
<td>My knowledge is greatly improved and arranged more systematically and I am more confident at my work</td>
</tr>
<tr>
<td>StudHCM7 Intake 4</td>
<td>Fully supplemented &amp; improved my previous accounting knowledge and I now attach more importance to analyse my work &amp; thinking</td>
</tr>
<tr>
<td>StudHCM8 Intake 4</td>
<td>New knowledge has helped me meet management’s requirements &amp; produce more accurate figures &amp; better understand my job</td>
</tr>
<tr>
<td>StudHCM9 Intake 5</td>
<td>I now have an understanding of accounting from both a theoretical and a practical perspective which has allowed me to make better &amp; more clearer presentations and consider possible limitations</td>
</tr>
<tr>
<td>StudHCM10 Intake 5</td>
<td>Vastly improved knowledge has increased my confidence &amp; changed my approach at work and with colleagues</td>
</tr>
<tr>
<td>StudHN1 Intake 1</td>
<td>Understand the crucial role of accounting in decision making &amp; better able to process numbers, prepare financial statements and perform audit duties</td>
</tr>
<tr>
<td>StudHN2 Intake 1</td>
<td>Enrich my knowledge of both theory and practice in accounting &amp; finance and make me more confident with issues at work</td>
</tr>
<tr>
<td>StudHN3 Intake 2</td>
<td>Enriched knowledge in so many areas has meant I do my job more confidently, professionally and efficiently</td>
</tr>
<tr>
<td>StudHN4 Intake 2</td>
<td>Understand international accounting issues much better and have been able to apply these in my job</td>
</tr>
<tr>
<td>StudHN5 Intake 3</td>
<td>Now have a very good background about accounting and finance and has improved my efficiency at work together with my English skills</td>
</tr>
<tr>
<td>StudHN6 Intake 3</td>
<td>I can apply my expanded knowledge (esp in law) to a market based economy and I am more productive and pro-active at work and have confidence to propose comments and corrective actions</td>
</tr>
<tr>
<td>StudHN7 Intake 4</td>
<td>My understanding and thinking has greatly changed and I am more efficient at work with a more professional way of solving and thinking</td>
</tr>
<tr>
<td>StudHN8 Intake 4</td>
<td>My understanding of accounting and finance issues means I am more efficient at my job</td>
</tr>
<tr>
<td>StudHN9 Intake 5</td>
<td>I understand more in Accounting, Taxation, Management Accounting, Finance &amp; Capital Markets and as I have more knowledge I am more confident in my job and I am more efficient for company</td>
</tr>
<tr>
<td>StudHN10 Intake 5</td>
<td>I understand the critical issues and how to interpret them &amp; analyse data &amp; seek solutions. With my knowledge of international standards and practices I can think with confidence about issues</td>
</tr>
</tbody>
</table>
## Appendix 17  Expectations and needs from MIntA program

<table>
<thead>
<tr>
<th>Intake/Location</th>
<th>Student comment</th>
<th>Met?</th>
</tr>
</thead>
<tbody>
<tr>
<td>StudHCM1 Intake 1</td>
<td>Equip me with latest concepts and useful knowledge I could use at work and to better understand issues and solve problems</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHCM2 Intake 1</td>
<td>Develop my accounting knowledge and improve my personal skills in accounting to assist in my career progress</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHCM3 Intake 2</td>
<td>Obtain world wide knowledge of business I can use in Vietnam</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHCM4 Intake 2</td>
<td>Obtain new knowledge of business practices &amp; improve English</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHCM5 Intake 3</td>
<td>Better understand global finance and accounting issues I can use in my work</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHCM6 Intake 3</td>
<td>Broaden accounting knowledge on what is practiced in Australia and other countries to support my work requirements</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHCM7 Intake 4</td>
<td>Application of accounting and finance instruments into business practice &amp; management</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHCM8 Intake 4</td>
<td>Obtain accounting knowledge I could immediately apply in my job</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHCM9 Intake 5</td>
<td>Obtain good understanding &amp; knowledge of accounting &amp; finance to move towards a professional qualification</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHCM10 Intake 5</td>
<td>Gain accounting knowledge at international standard that would allow further study</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN1 Intake 1</td>
<td>Acquiring accounting knowledge and skills; obtaining an internationally recognised degree in English using English texts</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN2 Intake 1</td>
<td>Study with a qualified lecturer using quality texts and materials and obtain an international qualification</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN3 Intake 2</td>
<td>International accounting &amp; finance knowledge &amp; skills to support job; improve English skills and networking</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN4 Intake 2</td>
<td>Increase knowledge in international accounting as this would be good for my current job</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN5 Intake 3</td>
<td>International knowledge from a quality program with practical insights from lecturers; obtain prestigious international degree</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN6 Intake 3</td>
<td>Enhance professional accounting knowledge and skills; improve critical thinking, networking &amp; earn recognized masters degree</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN7 Intake 4</td>
<td>Update on international accounting policies and understand changes of policy in both Vietnam &amp; Australia</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN8 Intake 4</td>
<td>Knowledge of international accounting &amp; finance issues from expert lecturers useful in job</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN9 Intake 5</td>
<td>Need to understand new developments in accounting &amp; finance and in financial reports</td>
<td>Yes</td>
</tr>
<tr>
<td>StudHN10 Intake 5</td>
<td>Study international accounting issues with expert lecturer and be able to apply knowledge in my work and improve my English</td>
<td>Yes</td>
</tr>
</tbody>
</table>
### Appendix 18  Student experiences from MIntA program

<table>
<thead>
<tr>
<th>Intake/Location</th>
<th>Student comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>StudHCM1 Intake 1</td>
<td><strong>Accounting &amp; finance knowledge acquired has enabled me to better perform my daily work; MIntA qualification is critical to my future and I feel proud of my knowledge when I deal with professional people.</strong></td>
</tr>
<tr>
<td>StudHCM2 Intake 1</td>
<td><strong>Knowledge has given me a good job; allowed me to complete CPA (Aust) professional program &amp; enabled me to develop an accounting career in Australia.</strong></td>
</tr>
<tr>
<td>StudHCM3 Intake 2</td>
<td><strong>The knowledge of the accounting subjects helped me in discussing issues with clients who were the CFO and CA of foreign invested companies in Vietnam.</strong></td>
</tr>
<tr>
<td>StudHCM4 Intake 2</td>
<td><strong>The knowledge from the auditing and assurance services subject helped me understand clearly the BDO audit approach because our company is a member of the BDO International Auditing firm.</strong></td>
</tr>
<tr>
<td>StudHCM5 Intake 3</td>
<td><strong>I share my knowledge with other colleagues at work and the company then decided to send three more employees into MIntA... and send me to work in other countries because of my knowledge.</strong></td>
</tr>
<tr>
<td>StudHCM6 Intake 3</td>
<td><strong>I share my knowledge with other colleagues and it changed the way my manager now judge me...resulting in a plan to promote me to an overseas position with the company.</strong></td>
</tr>
<tr>
<td>StudHCM7 Intake 4</td>
<td><strong>My accounting knowledge is very improved.</strong></td>
</tr>
<tr>
<td>StudHCM8 Intake 4</td>
<td><strong>I have been called for interview by some overseas companies and I have been chosen for overseas training in my company. My knowledge created confidence in me to solve international accounting problems.</strong></td>
</tr>
<tr>
<td>StudHCM9 Intake 5</td>
<td><strong>I have my knowledge with other colleagues at work and the company then decided to send three more employees into MIntA... and send me to work in other countries because of my knowledge.</strong></td>
</tr>
<tr>
<td>StudHCM10 Intake 5</td>
<td><strong>I share my knowledge with other colleagues and it changed the way my manager now judge me...resulting in a plan to promote me to an overseas position with the company.</strong></td>
</tr>
<tr>
<td>StudHN1 Intake 1</td>
<td><strong>MIntA was special time for me as I got good degree and great knowledge and skills. I met great teachers from Australia and friends from different industries and sectors of business.</strong></td>
</tr>
<tr>
<td>StudHN2 Intake 1</td>
<td><strong>I have excellent knowledge and qualification from MIntA. It allowed me to complete CPA Australia program. My studies allow me have promotion to good position with important company.</strong></td>
</tr>
<tr>
<td>StudHN3 Intake 2</td>
<td><strong>My knowledge and skill in Accounting is very good and I can apply into my job immediately. I have a big improvement in my English skills and I enjoyed my trip to Australia to study my last subject.</strong></td>
</tr>
<tr>
<td>StudHN4 Intake 2</td>
<td><strong>I have very good international accounting knowledge especially in Tax &amp; Law from world class lecturers from Australia. I enjoyed my visit to Australia to study in MIntA.</strong></td>
</tr>
<tr>
<td>StudHN5 Intake 3</td>
<td><strong>I am very happy to study MIntA as it played big part in my success. I study CPA (Australia) &amp; will soon work in Australia for Big 4 company in Audit. Australian lectures are very friendly I have met many classmates who are now my friends.</strong></td>
</tr>
<tr>
<td>StudHN6 Intake 3</td>
<td><strong>My confidence is enhanced due to my higher knowledge &amp; competency. MIntA has been great for teamworking.</strong></td>
</tr>
<tr>
<td>StudHN7 Intake 4</td>
<td><strong>MIntA improve my knowledge of international accounting &amp; is the key for employer to recognise my ability. I am more confident with my work and do it more efficiently. I have built good network of contacts &amp; friends.</strong></td>
</tr>
<tr>
<td>StudHN8 Intake 4</td>
<td><strong>MIntA improve my English skill and I have good knowledge of international accounting issues. I have Masters degree qualification and my confidence is improved.</strong></td>
</tr>
<tr>
<td>StudHN9 Intake 5</td>
<td><strong>I have very good knowledge of accounting and other business and my English has improved in reading text and writing analysis. I can use it all in my job and I have received promotion.</strong></td>
</tr>
<tr>
<td>StudHN10 Intake 5</td>
<td><strong>Experienced lecturers from Australia give me great knowledge &amp; skills. I have excellent qualification &amp; international degree. I have many new friends to share work and social time.</strong></td>
</tr>
</tbody>
</table>
Appendix 19  Impact of MIntA Program on Employment

<table>
<thead>
<tr>
<th>Intake/Location</th>
<th>Student comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>StudHCM1 Intake 1</td>
<td>Thanks to MIntA I was assigned job as Chief Accountant. I was sent to Hong Kong for 1 week training course because I had MIntA qualification. My boss considers my study as critical to development of my career.</td>
</tr>
<tr>
<td>StudHCM2 Intake 1</td>
<td>I have changed employment and have a better job. MIntA has big impact on this initial element in my career development.</td>
</tr>
<tr>
<td>StudHCM3 Intake 2</td>
<td>I now have Vice-Director position in my company based on my MIntA qualification.</td>
</tr>
<tr>
<td>StudHCM4 Intake 2</td>
<td>My position as Audit manager has not changed since I finish MIntA.</td>
</tr>
<tr>
<td>StudHCM5 Intake 3</td>
<td>After MIntA I joined new company as controller of accounting &amp; finance. I could not handle large responsibility without knowledge from MIntA program.</td>
</tr>
<tr>
<td>StudHCM6 Intake 3</td>
<td>My company is planning to promote me to an overseas position. MIntA had a big impact on this promotion because of new knowledge and qualification.</td>
</tr>
<tr>
<td>StudHCM7 Intake 4</td>
<td>MIntA qualification will have impact on my job in near future.</td>
</tr>
<tr>
<td>StudHCM8 Intake 4</td>
<td>I have changed job to new company with higher salary and more benefits because of MIntA. I only received interview because of MIntA qualification.</td>
</tr>
<tr>
<td>StudHCM9 Intake 5</td>
<td>Since completing MIntA I have been transferred from Vietnam to a more senior position with my company in Korea. Studying MIntA helped me maintain my job in Vietnam.</td>
</tr>
<tr>
<td>StudHCM10 Intake 5</td>
<td>After graduation of MIntA I was offered opportunity by university I work for to teach in international co-operation Masters programs.</td>
</tr>
<tr>
<td>StudHN1 Intake 1</td>
<td>I have more senior position with my company since I finished studies in MIntA program.</td>
</tr>
<tr>
<td>StudHN2 Intake 1</td>
<td>After completing MIntA program I take better job and position with large and important company.</td>
</tr>
<tr>
<td>StudHN3 Intake 2</td>
<td>I was promoted to higher management level after enrolling into MIntA program. MIntA has helped me obtain my promotion</td>
</tr>
<tr>
<td>StudHN4 Intake 2</td>
<td>I have had three promotions since 2002 and the MIntA program has an indirect impact on them via my increased confidence in working on technical accounting issues.</td>
</tr>
<tr>
<td>StudHN5 Intake 3</td>
<td>I have many more chances to work on jobs that require my knowledge earned from the program. I know that MIntA has attracted many key staffs from big corporations</td>
</tr>
<tr>
<td>StudHN6 Intake 3</td>
<td>Knowledge from MIntA is my valued asset and it totally decided my recent promotion to finance director with a new company.</td>
</tr>
<tr>
<td>StudHN7 Intake 4</td>
<td>MIntA has not had impact on my current position as I am at the top level before I study. But many of my classmates have had promotion.</td>
</tr>
<tr>
<td>StudHN8 Intake 4</td>
<td>I have received a recent promotion at my employment and MIntA helped me very much.</td>
</tr>
<tr>
<td>StudHN9 Intake 5</td>
<td>I gained a promotion to a higher position in my company after I finished MIntA and the qualification really help me.</td>
</tr>
<tr>
<td>StudHN10 Intake 5</td>
<td>I received a promotion after my 2nd year in MIntA program and another one recently. I am very grateful and pleased with what MIntA has provided for my future.</td>
</tr>
</tbody>
</table>
## Appendix 20  MIntA Program Student Enrolments

<table>
<thead>
<tr>
<th>Intake &amp; Year</th>
<th>Ho Chi Minh City</th>
<th>Hanoi</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intake 1 - 1998</td>
<td>12</td>
<td>12</td>
<td>24</td>
</tr>
<tr>
<td>Intake 2 - 1999</td>
<td>14</td>
<td>12</td>
<td>26</td>
</tr>
<tr>
<td>Intake 3 - 2000</td>
<td>15</td>
<td>14</td>
<td>29</td>
</tr>
<tr>
<td>Intake 4 - 2001</td>
<td>16</td>
<td>14</td>
<td>30</td>
</tr>
<tr>
<td>Intake 5 - 2002</td>
<td>19</td>
<td>16</td>
<td>35</td>
</tr>
<tr>
<td>Intake 6 - 2003</td>
<td>28</td>
<td>20</td>
<td>48</td>
</tr>
<tr>
<td>Intake 7 - 2004</td>
<td>28</td>
<td>22</td>
<td>50</td>
</tr>
<tr>
<td>Intake 8 - 2005</td>
<td>30</td>
<td>23</td>
<td>53</td>
</tr>
<tr>
<td>Intake 9 - 2006</td>
<td>35</td>
<td>25</td>
<td>60</td>
</tr>
</tbody>
</table>

**Source:** Swinburne MIntA enrolment data base