

CHAPTER 6. CONCLUSIONS, LIMITATIONS AND FUTURE DIRECTIONS.

6.1 INTRODUCTION

An overview of the dissertation (Section 6.2) is presented, followed by a discussion in Section 6.3 of the results. Section 6.4 considers the limitations of the study and 6.5 suggests areas for future research.

6.2 OVERVIEW

This research set out with the aim of establishing whether TAFE Accounting Associate Diploma Graduates were "work ready" and to consider the variable of gender. It was originally assumed that a large proportion of graduates would be employed and the intention was to survey both graduates and their employers. The employers' responses would be used as the "expected" results and graduates' responses would be compared against that standard by means of linear regression graphical presentation and chi-squared calculations. Due to the low response rate from employers it was not possible to make such comparisons.

A questionnaire was constructed in competency based term and mailed to graduates; a second copy addressed to their employers was included. Telephone contact was made with some fifty graduates who did not return questionnaires. Statistical information regarding employment and future studies was gained from them.

In an effort to isolate the effect of the TAFE training a "target group" with common characteristics was selected. The total target group was surveyed and there were no statistical sampling methods employed.

This survey is regarded as preliminary but generally follows the pattern of other surveys that were conducted with university accounting graduates.

Linear regression results revealed that the majority of graduates were competent to work without constant supervision and to organise their work environment. The result of 64% competent was lower than the researcher expected and the low confidence level in some groups of tasks was surprising. Some 36% of the new associate diploma graduates did not feel confident to carry out functions that their training ostensibly prepared them for. Chi-squared tests used on the gender question revealed that there was a significant statistical difference in the competence level in technical tasks but that no such statistical difference existed in the life skills areas.

6.3 DISCUSSION OF THE RESULTS

Four of the five hypotheses proposed in Chapter 4 were supported by positive linear regression lines of best fit constructed on scatted diagrams. Various non-parametric visual means were constructed and supported the hypotheses. The overall results obscured some weaknesses in the graduates competence levels in individual tasks. For example the low confidence level in performing general ledger functions is worrying as the tasks are fundamental to much of the syllabi content.

Hypothesis 1. relates to the graduates general level of competence and reveals an average 64% of graduates as competent overall. The researcher would consider this to be a low result and warrants concern as a TAFE quality control matter. Group 8 questions also revealed the "ability to integrate", to be a skill graduates considered lacking in themselves. The suggestion by Yau (1990) of an integrated computer based, total course, one company model, could be considered as a means of integrating subjects.

Hypothesis 2. was supported and the degree of graduate confidence in their competence decreased in a direct line with the degree of difficulty of groups of tasks.

The graduates display a high degree of confidence in their life skills (H4) of being able to manage in the work place. Specifics are discussed in a later paragraph.

The gender issues of H4 and H5 revealed very different levels of confidence for individual technical skills and life skills. The overall result has been stated as a statistical difference in technical skills and no significant statistical difference in life skills. Individual areas of difference may be observed from the spreadsheet data listed in Attachment 4 and discussed below.

Table 11, in Chapter 5 lists the graduates' responses to the "open" question of skills and attribute required and shows that "communication skills" are ranked, by more than double its nearest rival, as the most necessary personal attribute. This finding is consistent with those of Marginson (1993 p.12) who found that communication and interpersonal skills were mentioned by 63% of employers as being a deciding factor in employment decisions. Clarke (1991 p.10) found that communication skills, written and oral were the two top deficiencies listed by employers, as relating to accounting graduates. Other articles discussed in Chapter 3 disclosed similar findings - McLaren (1990), Venkateswar and Schneider (1991) and Bloom & Debessay (1984). The comment is noted that "if communication skills are important to accounting, they should form part of each individual subject and not be treated merely as a distinct add-on subject." (Yau, 1990) The suggestion being that if the profile of communication were to be increased in courses, it should be integrated into all topics. Communication skills are also at the top of the employers' list.

The second item on both lists is also the same - "Logic". No definition of terms was asked for but possibly by the word "logic" respondents mean the ability to reason through a problem in a structured manner. This interpretation would confirm the findings of Hearn (1984) and Bloom and Debessay (1984).

The perceptions of graduates and employers regarding personal attributes required and lacking are very similar. With the exception possibly of "practicality" all of the items listed could be

incorporated into syllabi assessment methods. Communication could be used in class presentations and structuring written assessments, into work type report formats and recommendations.

Thoroughness, initiative and work application are all assessable and able to be rewarded in the classroom structure. It would also help incorporate the teaching of attitudes into the course. The two areas rated most important and most lacking by both employers and graduates were communication skills and computing. Communication as a specific subject in the Accounting Associate Diploma is allocated 4.1% of syllabi time. The ability to communicate both in writing and verbally is part of various other subjects. Computing skills are specifically allocated 10% of class time and is not included in other subject areas. Comments from the graduates reinforce the need for computing skills. They comment that in applying for employment, they found their lack of computing skills and not being trained in packages used in the work place to be a particular hindrance. An Editorial report in the Accountants Journal (NZ, 1991) revealed a similar high level of lack of computer skills in accounting graduates. Yau (1990 p.26) in a Malaysian study also identified the same deficiency.

Despite the fact that there is no significant gender difference in grades, female graduates registered as generally more confident than males in technical areas. Males however are more confident in their ability to manage time and work and organise themselves in the work place. Although two gender specific research studies were located neither research this specific area.

"Transfer of skills" and "analytical skill" are listed in Tables 11 and 17 of Chapter 5, as deficient. This finding agrees with studies discussed in Chapter 3 where researchers in the USA, UK, Ireland and NZ found "the ability to think" and "analytical ability" to be rated highly. Perhaps, in the later stages of the associate diploma more time could be devoted to integrative exercises which would incorporate the need to develop these skills, even an optional "merit level" to incorporate this exercise could be provided. The problem exists however that if too many items are included, essential technical skills would need to be omitted.

6.4 LIMITATIONS

No corresponding studies at the associate diploma level were identified which considers TAFE graduates competence in the work place. A number of results are detailed and it is recommended that they be verified in future studies.

It is not the purpose of the survey to analyse the results for each of the individual sixty-one tasks specified but to identify trends. Detailed spreadsheets recording all responses are included in Attachment 4, these may be used by interested parties to consider the responses for individual tasks.

As the research progressed it became apparent that other variables required identification and research. One such item which would have provided a comparison is the target group's secondary school academic levels and involvement in school and other activities. The graduates scores in English and Mathematics and their overall Tertiary Entrance Score would have allowed comparison with grades obtained and confidence levels. Their involvement in non-academic areas would have been valuable input into the research of life skills.

The major limitation of the study is the low number of responses received. The graduate's response rate is 27.3% of the target group and represents 30 papers. The employers' responses total seven, the majority of graduates contacted were either unemployed or continuing study. These responses provide some insight but cannot be considered as conclusive, however the general trend of the results obtained is in the same direction as previously mentioned research. A more productive procedure would have been to survey a sample of clerical employers generally and establish a standard against which to compare graduates' confidence level.

6.5 FUTURE DIRECTIONS

This research is regarded by the author as being preliminary in nature in respect to associate diploma level graduates. Although some conclusions may be drawn regarding TAFE graduates

competence the findings raise a number of questions which could be the focus of further research.

Some comments by graduates raise a quality control issue. They comment on the lack of cover of basic accounting, of never doing a bank or creditors reconciliation or never seeing a tax return. Others comment that because there was insufficient time to cover all topics in a syllabi the class time was used to work only from examination guidelines. Geographic differences revealed in Tables 2-5 Attachment 5 strengthen the need for further studies in the area of individual college differences and quality control.

The issue of graduates not obtaining employment requires further investigation and may involve the concept of work experience and other measures which may be included in the course.

The large percentage of students, especially males, continuing onto university study requires investigation. The ties between TAFE and universities and the strengthening of cross-over arrangements could form the basis of such a study.

The development of Life Skills and their place in the curriculum of TAFE courses is another area of future research interest.

6.6 SUMMARY OF CONCLUSIONS

TAFE Accounting Associate Diploma graduates are generally considered, once they are familiarised with a task, to be "work ready". This level of competence decreases as tasks become more complex and require a deeper understanding of the relationships of variables within the accounting system. Analysis of the effect of gender on competence level revealed that gender was an issue in technical skills competence but not in work life skills. This survey concludes with the finding that TAFE Accounting Associate Diploma graduates, in common with the

findings of studies with university graduates, require a more workable understanding of the relationships and basic concepts upon which their profession is based as well as greater skills in both written and verbal communication.

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TITLE~ FNAME~ SNAME~
ADDRESS~
TOWN~ STATE~ PCODE~

Dear FNAME~

Congratulations on completing the Accounting Associate Diploma Course last year!

On behalf of the Business Services Industry Training Division, I am conducting a survey of 1992 graduates who enrolled in 1991 and completed in the two year period.

The aim of the survey is to ascertain the level of "work readiness" of graduates. "Work readiness" is defined to mean: "what level of supervision is required to enable the graduate to perform a designated task." This assessment is being made after about 5-6 months of employment.

We would greatly appreciate your support in completing the attached survey. The results will aid in providing continuing quality education for TAFE Accounting students.

The following possible scenarios exist:

1. You are employed in the accounting/clerical field.

We would ask that you complete the survey form and then request your employer to complete the employers form. We are intending to correlate the two sets of results on a State-wide basis, NOT an individual one. It is not expected that you will be able to handle all tasks at a non-supervised level. You will find this an excellent opportunity to receive feedback from your employer in an informal environment.

If you were employed in the clerical/accounting field before commencing the course, would you please include that time in the student profile section. Then, answer the questions as they relate to your level of performance at a 5-6 month period after completion of the Accounting Associate Diploma course.

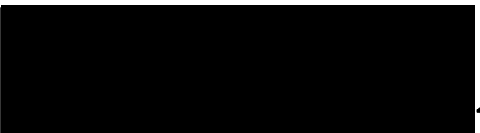
2. You are currently unemployed or employed in a field other than clerical/accounting.

Please write unemployed in the Employer Profile section and then answer all questions on the basis of your level of confidence as to how you would handle that particular task.

CONFIDENTIALITY will be maintained and NO ATTEMPT WILL BE MADE TO REPORT ON, OR MAINTAIN, INDIVIDUAL RECORDS. The return envelope has a number on it which will enable us to "check off" returns, this envelope will be destroyed and no record will be made on the survey forms.

Your participation in this survey is greatly appreciated. Please telephone me if you have any inquiries on (060) 239734.

Your sincerely

A black rectangular box redacting the signature of Allan Gibson.

Allan Gibson
Head Teacher
Business Services

22 June 1993

ATTACHMENT 2 - QUESTIONNAIRE TO GRADUATES

GRADUATE'S COPY

SURVEY QUESTIONS

GENERAL INSTRUCTIONS:

It is understood that at this early stage of employment the graduate will not have had opportunity to be involved in all the areas specified. If there has been no involvement please just tick the [NO INVOLVEMENT – NA] box, the employer may then move to the next question. However, would the graduate, as well as ticking the [NA] box please grade themselves according to their level of confidence as to whether they COULD handle that particular task.

Gradings should be on the basis of what may reasonably be expected of an employee **in the first 5-6 months of employment**, not that of an employee who has practiced skills.

MEASUREMENT SCALE

The graduate has obtained the instruction in all the areas detailed below and has passed examinations and completed assignments in all areas. It is anticipated/hoped that the graduate will be able to handle each task at some level – even if it is with close supervision. If this is not the situation please tick the box **NO**.

KEY

NA = No involvement in this area at this stage.

NO = Cannot handle the task.

1 = Completes the task under supervision.

2 = Satisfactorily organises and completes task without supervision.

3 = Satisfactorily organises and completes task without supervision and is able to identify problems.

4 = Organises and completes task, identifies and corrects problems, does not need supervision.

GRADUATE PROFILE

Year of Birth:.....

Male/Female:.....

Employed as:.....

Total length of period employed

in clerical/accounting field:.....

EMPLOYER PROFILE

Industry:.....

Approximate total number of employees

in Australia:.....

Please ☒ appropriate
box

GROUP 1:

At what level are you the graduate able to:

Complete source documents eg Purchase Orders,
Receipts

Classify source documents (invoices etc) into their
appropriate groups eg Purchases, Sales, Cash receipts.

Verify details on source documents.

Code source documents to ledger accounts.

Enter source documents into the ledger system via:-
— manual system
— computer input system

Work within a structured ledger system at the level of
being able to locate accounts and enter transactions as
appropriate.

Prepare a basic payroll.

Computer literate at an elementary level. (able to access
programs and work with simple spreadsheets etc.)

NA	NO	YES			
		1	2	3	4

At what level are you the graduate able to:

Calculate the values at which items are to be entered into the ledger system for:-

- Create new accounts in a structured Chart of Accounts.

Show an understanding of the basic concepts of accounting as relate to the measurement of events within the entity/company.

[illegible]

At what level are you the graduate able to:

At what level are you the graduate able to:

[illegible]

At what level are you the graduate able to:

Calculate cost of production, work in progress etc. (Manufacturing Account).
Prepare material and labour budgets
Prepare overhead budgets
Work out standard costs or budgeted costs of production.
Calculate variances from standard.
Ascertain the reasons for variances.
Complete appropriate reports.
Calculate stock balances
Prepare Budgeted Revenue Statements, Balance Sheets and Cash Flow Statements
Prepare small scale Capital Project analysis reports (including cost of capital and return analysis).

[illegible]

At what level are you the graduate able to:

Display an understanding of the principles underlying the structure of reports.
Complete internal reports for:- — Company manager — Functional management — Other users eg. banks creditors.
Calculate appropriate ratios/analysis of these results
Explain the implications of the above.
Prepare reports (Revenue Statement, Balance Sheet) to comply with the requirements of legislation and accounting standards.
Prepare Cash Flow Statements.
Prepare Consolidated Reports as required by legislation.
Ascertain and explain variances between actual and budgeted results for the above reports.

[illegible]

GROUP 6.

At what level are you the graduate able to:

Understand/work within the entities internal control systems.
Detect shortcomings/inconsistencies in the above.
Design/suggest new systems or changes to the existing system.
Identify incidences of non-compliance with above

NA	NO	YES			
		1	2	3	4

GROUP 7.

Please grade from 1-5.

1. not able to handle this situation.
3. satisfactory.
5. gifted in this area.

At what level are you the graduate able to:

Manage their time.
Manage their work environment.
Achieve goals.
Relate to senior staff, incl accepting instruction and correction.
Relate to peer group.
Work within a group.
Supervise the work of others.
Communicate in writing.
Communicate verbally with clients.

1	2	3	4	5

a) List in order of priority the **top five capabilities** you consider graduates, in general, need to possess.

b) List the five capabilities that you consider are **most lacking** in graduates, in general. Most important characteristic first:-

THIS SECTION IS PROVIDED FOR ANY COMMENTS YOU MAY WISH TO MAKE REGARDING YOUR "WORK READINESS", in particular any comments as to strengths and weakness that you perceive in the training provided by the Accounting Associate Diploma course.

© A.T.Gibson

ATTACHMENT 3 - QUESTIONNAIRE TO EMPLOYERS

EMPLOYER'S COPY

SURVEY QUESTIONS

GENERAL INSTRUCTIONS:

It is understood that at this early stage of employment the graduate will not have had opportunity to be involved in all the areas specified. If there has been no involvement please just tick the [NO INVOLVEMENT – NA] box, the employer may then move to the next question. However, would the graduate, as well as ticking the [NA] box please grade themselves according to their level of confidence as to whether they COULD handle that particular task.

Gradings should be on the basis of what may reasonably be expected of an employee **in the first 5-6 months of employment**, not that of an employee who has practiced skills.

MEASUREMENT SCALE

The graduate has obtained the instruction in all the areas detailed below and has passed examinations and completed assignments in all areas. It is anticipated/hoped that the graduate will be able to handle each task at some level – even if it is with close supervision. If this is not the situation please tick the box **NO**.

KEY

NA = No involvement in this area at this stage.

NO = Cannot handle the task.

1 = Completes the task under supervision.

2 = Satisfactorily organises and completes task without supervision.

3 = Satisfactorily organises and completes task without supervision and is able to identify problems.

4 = Organises and completes task, identifies and corrects problems, does not need supervision.

GRADUATE PROFILE

Year of Birth:.....

Male/Female:.....

Employed as:.....

Total length of period employed
in clerical/accounting field:.....

EMPLOYER PROFILE

Industry:.....

Approximate total number of employees
in Australia:.....

Please ☒ appropriate
box

GROUP 1:

At what level is the graduate able to:

Complete source documents eg Purchase Orders, Receipts

Classify source documents (invoices etc) into their appropriate groups eg Purchases, Sales, Cash receipts.

Verify details on source documents.

Code source documents to ledger accounts.

Enter source documents into the ledger system via:-
— manual system
— computer input system

Work within a structured ledger system at the level of being able to locate accounts and enter transactions as appropriate.

Prepare a basic payroll.

Computer literate at an elementary level. (able to access programs and work with simple spreadsheets etc.)

NA	NO	YES			
		1	2	3	4

At what level is the graduate able to:

Calculate the values at which items are to be entered into the ledger system for:-

- Create new accounts in a structured Chart of Accounts.

[illegible]

GROUP 3.

At what level is the graduate able to:

Reconcile bank accounts and bank statements.
Reconcile control accounts and subsidiary ledgers.
Balance a trial balance
Correct errors via appropriate methods.
Calculate accrual and prepayment type adjustments.
Record above in appropriate records.
Calculate depreciation adjustments.
Record above in appropriate records.
Work with inter branch transactions.
Calculate the effects of inter-company transactions on group accounts.
Adjust records for inter-company transactions eg inter-company accounts.
Construct entries dealing with Debt transactions.
Access information from a computerised accounting system.

[illegible]

At what level is the graduate able to:

[illegible]

At what level is the graduate able to:

[illegible]

GROUP 6.

At what level is the graduate able to:

Understand/work within the entities internal control systems.
Detect shortcomings/inconsistencies in the above.
Design/suggest new systems or changes to the existing system.
Identify incidences of non-compliance with above

NA	NO	YES			
		1	2	3	4

GROUP 7.

Please grade from 1-5.

1. not able to handle this situation.
3. satisfactory.
5. gifted in this area.

At what level is the graduate able to:

Manage their time.
Manage their work environment.
Achieve goals.
Relate to senior staff, incl accepting instruction and correction.
Relate to peer group.
Work within a group.
Supervise the work of others.
Communicate in writing.
Communicate verbally with clients.

1	2	3	4	5

a) List in order of priority the **top five capabilities** you consider graduates, in general, need to possess.

b) List the five capabilities that you consider are **most lacking** in graduates, in general. Most important characteristic first:-

THIS SECTION IS PROVIDED FOR ANY COMMENTS YOU MAY WISH TO MAKE REGARDING THE GRADUATES "WORK READINESS", in particular any comments as to strengths and weakness that you perceive in the training provided by the Accounting Associate Diploma course.

[illegible]

RESPONSES TO QUESTIONNAIRE

QUESTIONS		STATUS		RESPONSES - TOTAL					
GROUP	QUEST	GRAD=0 EMP = 1	MALE = 0 FEMALE=1	NA	NO	1	2	3	4
1	1	0	0			1	1	8	4
1	1	0	1			2	3	7	4
1	2	0	0			2	2	5	5
1	2	0	1			1	2	7	6
1	3	0	0			2	2	6	4
1	3	0	1			4	2	5	5
1	4	0	0			3	2	5	4
1	4	0	1			6	2	5	3
1	5	0	0			3	5	4	2
1	5	0	1			2	3	8	3
1	6	0	0			3	4	6	1
1	6	0	1			6	4	4	2
1	7	0	0			3	4	5	2
1	7	0	1			2	5	5	4
1	8	0	0		1	5	6	0	2
1	8	0	1			4	4	4	4
1	9	0	0			5	2	4	3
1	9	0	1			2	4	6	4
2	1	0	0			2	1	2	9
2	1	0	1			0	2	6	8
2	2	0	0			6	3	2	3
2	2	0	1			1	5	5	5
2	3	0	0			7	2	2	3
2	3	0	1			1	4	7	4
2	4	0	0			10	0	1	3
2	4	0	1			3	6	4	3
2	5	0	0			5	1	4	4
2	5	0	1			2	4	7	3
2	6	0	0		1	9	0	2	2
2	6	0	1			3	3	7	3
2	7	0	0			8	1	3	2
2	7	0	1			4	3	7	2
2	8	0	0			9	2	1	2
2	8	0	1			4	3	7	2
2	9	0	0			6	2	2	4
2	9	0	1			4	2	8	2
2	10	0	0			7	3	2	2
2	10	0	1			4	4	7	1
2	11	0	0			8	2	2	2
2	11	0	1			3	4	8	1
2	12	0	0			5	2	3	4
2	12	0	1			2	3	6	5
2	13	0	0			5	2	3	4
2	13	0	1			1	3	8	4
2	14	0	0		3	5	3	2	1

QUESTIONS		STATUS		RESPONSES - TOTAL					
GROUP	QUEST	GRAD=0 EMP = 1	MALE = 0 FEMALE=1	NA	NO	1	2	3	4
2	14	0	1		1	4	5	5	1
2	15	0	0			3	5	3	3
2	15	0	1			3	5	5	3
3	1	0	0			4	3	3	4
3	1	0	1			4	6	2	4
3	2	0	0			4	1	7	2
3	2	0	1			6	5	3	2
3	3	0	0			2	3	5	4
3	3	0	1			2	4	6	4
3	4	0	0			3	5	6	0
3	4	0	1			4	7	3	2
3	5	0	0		1	3	4	4	2
3	5	0	1			1	8	3	4
3	6	0	0			4	4	4	2
3	6	0	1			2	6	3	5
3	7	0	0			4	3	4	3
3	7	0	1			1	9	3	3
3	8	0	0			5	4	3	2
3	8	0	1			3	4	6	3
3	9	0	0			4	5	4	1
3	9	0	1			3	7	3	3
3	10	0	0			5	3	3	3
3	10	0	1			4	6	4	2
3	11	0	0			5	6	1	2
3	11	0	1			6	5	1	4
3	12	0	0			6	7	0	1
3	12	0	1		1	6	1	6	2
3	13	0	0			5	6	2	1
3	13	0	1			4	3	5	4
4	1	0	0			5	2	4	3
4	1	0	1			6	1	7	2
4	2	0	0			5	5	2	2
4	2	0	1			6	3	4	3
4	3	0	0			6	2	3	3
4	3	0	1			6	3	4	3
4	4	0	0			6	3	4	1
4	4	0	1			7	2	5	2
4	5	0	0			4	3	5	2
4	5	0	1			5	2	7	2
4	6	0	0			6	5	2	1
4	6	0	1		1	7	4	4	0
4	7	0	0			6	4	3	1
4	7	0	1			6	4	8	1
4	8	0	0			5	5	1	3
4	8	0	1			3	4	6	3
4	9	0	0			5	2	3	4
4	9	0	1			5	2	7	2
4	10	0	0		2	7	2	2	1
4	10	0	1		1	9	3	3	0
5	1	0	0			5	6	2	1

QUESTIONS		STATUS		RESPONSES - TOTAL					
GROUP	QUEST	GRAD=0 EMP = 1	MALE = 0 FEMALE=1	NA	NO	1	2	3	4
5	1	0	1		1	3	6	5	1
5	2	0	0		2	7	3	1	1
5	2	0	1		1	7	5	2	1
5	3	0	0		1	7	3	2	1
5	3	0	1		1	7	5	2	1
5	4	0	0		1	8	3	1	1
5	4	0	1		1	6	5	2	2
5	5	0	0			5	4	2	3
5	5	0	1		1	5	5	3	2
5	6	0	0			8	2	2	2
5	6	0	1		1	8	5	2	0
5	7	0	0		1	2	6	3	2
5	7	0	1			3	7	3	3
5	8	0	0			5	4	3	4
5	8	0	1		2	4	6	0	2
5	9	0	0		1	4	5	1	3
5	9	0	1			7	4	3	2
5	10	0	0			7	5	2	1
5	10	0	1			5	6	4	0
6	1	0	0		1	9	2	2	0
6	1	0	1			7	6	1	2
6	2	0	0		2	8	3	1	0
6	2	0	1		1	8	5	1	1
6	3	0	0		3	7	4	0	0
6	3	0	1			8	6	1	1
6	4	0	0		1	8	3	1	1
6	4	0	1		1	5	7	2	1
1	1	1	0			0	0	0	2
1	1	1	1			3	0	1	1
1	2	1	0			0	0	1	1
1	2	1	1			2	1	0	2
1	3	1	0			0	0	1	1
1	3	1	1			2	1	2	0
1	4	1	0	1		0	0	0	1
1	4	1	1			3	0	1	1
1	5	1	0	1		0	0	0	1
1	5	1	1	1		2	0	0	2
1	6	1	0	1		0	1	0	0
1	6	1	1	1		2	1	0	1
1	7	1	0	1		0	0	0	1
1	7	1	1			3	0	2	0
1	8	1	0	1		0	1	0	0
1	8	1	1	2		1	1	0	1
1	9	1	0	1		0	1	0	0
1	9	1	1			2	1	1	1
2	1	1	0			0	0	0	2
2	1	1	1			2	2	0	1
2	2	1	0	1		0	1	0	0
2	2	1	1	1		0	2	0	2
2	3	1	0	1		0	0	0	1

QUESTIONS		STATUS		RESPONSES - TOTAL					
GROUP	QUEST	GRAD=0 EMP = 1	MALE = 0 FEMALE=1	NA	NO	1	2	3	4
2	3	1	1	1		2	0	2	0
2	4	1	0	1		1	0	0	0
2	4	1	1	2		2	0	1	0
2	5	1	0	1		1	0	0	0
2	5	1	1	2		2	0	1	0
2	6	1	0	1		1	0	0	0
2	6	1	1	2		2	1	0	0
2	7	1	0	1		1	0	0	0
2	7	1	1	2		2	0	1	0
2	8	1	0	1		1	0	0	0
2	8	1	1	2		2	0	1	0
2	9	1	0	1		1	0	0	0
2	9	1	1	2		2	0	1	0
2	10	1	0	1		1	0	0	0
2	10	1	1	3		2	0	0	0
2	11	1	0	1		1	0	0	0
2	11	1	1	3		2	0	0	0
2	12	1	0	1		1	0	0	0
2	12	1	1	1		1	0	0	3
2	13	1	0	1		0	0	0	1
2	13	1	1	1		2	0	0	2
2	14	1	0	1		0	1	0	0
2	14	1	1	2		3	0	0	0
2	15	1	0	1		0	0	1	0
2	15	1	1	1		3	0	1	0
3	1	1	0	1		0	0	0	1
3	1	1	1	1		1	1	1	1
3	2	1	0	1		0	0	0	1
3	2	1	1	3		1	1	0	0
3	3	1	0	0		0	0	1	1
3	3	1	1	3		1	1	0	0
3	4	1	0	0		0	0	1	1
3	4	1	1	1	1	0	1	0	2
3	5	1	0	0	1	0	2	0	0
3	5	1	1	1	1	0	1	1	1
3	6	1	0	0		0	1	0	1
3	6	1	1	1		0	2	1	0
3	7	1	0	0		0	0	0	2
3	7	1	1	3		0	1	1	0
3	8	1	0	0		0	0	0	2
3	8	1	1	3		0	1	1	0
3	9	1	0	1		0	1	0	0
3	9	1	1	4		0	1	0	0
3	10	1	0	1		0	1	0	0
3	10	1	1	4		0	1	0	0
3	11	1	0	1		0	1	0	0
3	11	1	1	4		0	1	0	0
3	12	1	0	1		0	1	0	0
3	12	1	1	4		0	1	0	0
3	13	1	0	1		0	1	0	0

QUESTIONS		STATUS		RESPONSES - TOTAL					
GROUP	QUEST	GRAD=0	MALE = 0	NA	NO	1	2	3	4
		EMP = 1	FEMALE=1						
3	13	1	1	1		1	1	1	1
4	1	1	0	1		0	0	0	1
4	1	1	1	5		0	0	0	0
4	2	1	0	1		0	1	0	0
4	2	1	1	4		0	1	0	0
4	3	1	0	1		0	0	1	0
4	3	1	1	4		0	1	0	0
4	4	1	0	1		0	0	1	0
4	4	1	1	5		0	0	0	0
4	5	1	0	1		0	0	1	0
4	5	1	1	5		0	0	0	0
4	6	1	0	1		0	0	1	0
4	6	1	1	5		0	0	0	0
4	7	1	0	1		0	0	1	0
4	7	1	1	4		0	0	1	0
4	8	1	0	1		0	0	0	1
4	8	1	1	5		0	0	0	0
4	9	1	0	1		0	0	1	0
4	9	1	1	5		0	0	0	0
4	10	1	0	1		0	0	1	0
4	10	1	1	5		0	0	0	0
5	1	1	0	1	0	0	1	0	0
5	1	1	1	2	1	0	1	1	0
5	2	1	0	1	0	0	1	0	0
5	2	1	1	3	1	0	0	1	0
5	3	1	0	1	0	0	1	0	0
5	3	1	1	2	1	0	0	2	0
5	4	1	0	1	0	0	1	0	0
5	4	1	1	3	1	0	0	1	0
5	5	1	0	1	0	0	1	0	0
5	5	1	1	4	1	0	0	0	0
5	6	1		0	1	0	0	1	0
5	6	1		1	4	1	0	0	0
5	7	1		0	1	0	0	1	0
5	7	1		1	2	1	0	1	0
5	8	1		0	1	0	1	0	0
5	8	1		1	4	1	0	0	0
5	9	1		0	1	0	1	0	0
5	9	1		1	5	0	0	0	0
5	10	1		0	1	0	0	1	0
5	10	1		1	4	0	1	0	0
6	1	1		0	1	0	0	0	1
6	1	1		1	1	1	1	1	0
6	2	1		0	1	0	0	0	1
6	2	1		1	2	0	1	1	0
6	3	1		0	1	0	0	1	0
6	3	1		1	1	0	2	1	0
6	4	1		0	1	0	0	1	0
6	4	1		1	1	1	1	0	1

RESPONSES TO QUESTIONNAIRE

QUESTIONS		STATUS						
GROUP	QUEST	GRAD=0 MALE = 0		1	2	3	4	5
		EMP = 1	FEMALE=1					
7	1	0	0	1	0	8	4	1
7	1	0	1	0	0	6	7	3
7	2	0	0	1	0	9	3	1
7	2	0	1	0	1	5	8	2
7	3	0	0	0	0	3	9	2
7	3	0	1	2	0	6	5	3
7	4	0	0	2	0	3	6	3
7	4	0	1	0	1	3	8	4
7	5	0	0	1	0	4	8	1
7	5	0	1	1	0	5	7	3
7	6	0	0	0	0	3	6	5
7	6	0	1	0	0	2	0	5
7	7	0	0	0	1	11	0	2
7	7	0	1	3	1	7	3	2
7	8	0	0	0	2	5	4	2
7	8	0	1	1	2	7	3	3
7	9	0	0	1	1	6	2	4
7	9	0	1	1	0	7	6	2
7	1	1	0	0	0	1	0	1
7	1	1	1	1	1	0	1	2
7	2	1	0	0	0	1	0	1
7	2	1	1	0	2	0	2	1
7	3	1	0	0	0	1	0	1
7	3	1	1	0	1	1	2	1
7	4	1	0	0	0	2	0	0
7	4	1	1	0	0	1	2	2
7	5	1	0	0	0	2	0	0
7	5	1	1	0	0	1	2	2
7	6	1	0	0	0	0	0	2
7	6	1	1	0	0	2	1	2
7	7	1	0	0	0	1	0	1
7	7	1	1	2	0	2	0	1
7	8	1	0	0	0	1	0	1
7	8	1	1	1	1	2	1	0
7	9	1	0	0	0	0	0	2
7	9	1	1	0	0	3	1	1

	<u>Table</u>								
		1	2	Sub-total	3	4	5	Sub-total	Total
Group 1	Male	1	27	28	28	43	27	98	126
	Female	0	29	29	29	51	35	115	144
	Total	1	56	57	57	94	62	213	270
Group 1	Male	0.01	0.21	0.22	0.22	0.34	0.21	0.78	1.00
	Female	0.00	0.20	0.20	0.20	0.35	0.24	0.80	1.00
	All	0.00	0.21	0.21	0.21	0.35	0.23	0.79	1.00
		1	2		3	4	5		
Group 2	Male	4	95	99	29	34	48	111	210
	Female	1	39	40	56	97	47	200	240
	Total	5	134	139	85	131	95	311	450
Group 2	Male	0.02	0.45	0.47	0.14	0.16	0.23	0.53	1.00
	Female	0.00	0.16	0.17	0.23	0.40	0.20	0.83	1.00
	All	0.01	0.30	0.31	0.19	0.29	0.21	0.69	1.00
Group 3	Male	1	54	55	54	46	27	127	182
	Female	1	46	47	71	48	42	161	208
	Total	2	100	102	125	94	69	288	390
Group 3	Male	0.01	0.30	0.30	0.30	0.25	0.15	0.70	1.00
	Female	0.00	0.22	0.23	0.34	0.23	0.20	0.77	1.00
	All	0.01	0.26	0.26	0.32	0.24	0.18	0.74	1.00
Group 4	Male	2	55	57	33	31	21	85	142
	Female	2	60	62	28	55	18	101	163
	Total	4	115	119	61	86	39	186	305
Group 4	Male	0.01	0.39	0.40	0.23	0.22	0.15	0.60	1.00
	Female	0.01	0.37	0.38	0.17	0.34	0.11	0.62	1.00
	All	0.01	0.38	0.39	0.20	0.28	0.13	0.61	1.00

Group 5	Male	6	58	64	41	19	19	79	143
	Female	8	56	64	58	26	14	98	162
	Total	14	114	128	99	45	33	177	305
Group 5	Male	0.04	0.41	0.45	0.29	0.13	0.13	0.55	1.00
	Female	0.05	0.35	0.40	0.36	0.16	0.09	0.60	1.00
	All	0.05	0.37	0.42	0.32	0.15	0.11	0.58	1.00
Group 6	Male	7	32	39	12	4	1	17	56
	Female	2	28	30	24	5	5	34	64
	Total	9	60	69	36	9	6	51	120
Group 6	Male	0.13	0.57	0.70	0.21	0.07	0.02	0.30	1.00
	Female	0.03	0.44	0.47	0.38	0.08	0.08	0.53	1.00
	All	0.08	0.50	0.58	0.30	0.08	0.05	0.43	1.00
Total	Male	21	321	342	197	177	143	517	859
All groups	Female	14	258	272	266	282	161	709	981
	Total	35	579	614	463	459	304	1226	1840
	Male	0.02	0.37	0.40	0.23	0.21	0.17	0.60	1.00
	Female	0.01	0.26	0.28	0.27	0.29	0.16	0.72	1.00
	All	0.02	0.31	0.33	0.25	0.25	0.17	0.67	1.00

Table - Group 7 Tasks
Life Skills

	1	2	3	4	5	Total
Male	6	4	53	42	21	126
Fraction Male	0.05	0.03	0.42	0.33	0.17	1.00
Female	8	5	51	53	27	144
Fraction Female	0.06	0.04	0.40	0.42	0.21	1.14

ATTACHMENT 5 - STATISTICAL DATA, TABLES 2-5
AND COMMENTS

TABLE 2. GRADUATE POPULATION

Table 2. details, by college and by male and female, the number and percentage of total graduates, those who completed in two years and the target group.

By reference to Table 2. it will be noted that there is a greater number of female graduates completing in two years and that the percentage of males graduating increases by 5% when comparing the total graduates who completed in two years with the target group overall. More females completed in the two years, however, in the younger aged target group the percentage of males increased noticeably. These results support the possibility of further research into the role of gender in accounting students variables of grades, entry into the profession and as demonstrated in Table 5. the ability to obtain employment and continue to further studies.

An analysis of differing results from different colleges could form the basis of future studies. These differences are further highlighted in Table 4 - comparison of grades.

TABLE 2

ACCOUNTING ASSOCIATE DIPLOMA - TAFE, NSW
GRADUATE CATEGORIES: 1992

ITEM		COLLEGE																												TOTAL
		1	3	4	5	6	7	8	9	10	11	12	13	14	15	29	36	47	53	59	64	66	74	77	82	84	103	127	Other	
A	Graduates	111	45	38	31	39	25	38	40	24	31	36	28	43	24	7	18	5	22	8	37	6	15	30	27	29	5	13	14	787
	% of Total	14.1	5.7	4.8	3.9	5.0	3.2	4.6	5.1	3.0	3.9	4.6	3.6	5.5	3.0	0.9	2.3	0.6	2.8	1.0	4.7	0.8	1.9	3.8	3.4	3.7	0.6	1.7	1.8	100.0
B	Completed in 2 Years	36	16	3	11	9	6	9	11	10	6	10	3	6	9	3	8	3	3	4	17	1	6	6	7	14	2	2	0	221
	% of "A"	32.4	35.6	7.9	35.5	23.1	24.0	25.0	27.5	41.7	19.4	27.8	10.7	14.0	37.5	42.9	44.4	60.0	13.8	50.0	45.9	16.7	40.0	20.0	25.9	48.3	40.0	15.4	0.0	28.1
	Males	13	5	1	8	7	1	6	3	3	3	2	1	4	4	2	3	3	0	2	7	0	2	3	2	8	0	0	0	93
	% of "B"	36.1	31.3	33.3	72.7	77.8	16.7	66.7	27.3	30.0	50.0	20.0	33.3	66.7	44.4	66.7	37.5	100.0	0.0	50.0	41.2	0.0	33.3	50.0	28.6	57.1	0.0	0.0	0.0	42.1
	Females	23	11	2	3	2	5	3	8	7	3	8	2	2	5	1	5	0	3	2	10	1	4	3	5	6	2	2	0	128
	% of "B"	63.9	68.8	66.7	27.3	22.2	83.3	33.3	72.7	70.0	50.0	80.0	66.7	33.3	55.6	33.3	62.5	0.0	100.0	50.0	58.8	100.0	66.7	50.0	71.4	42.9	100.0		0.0	57.9
C	Target Group	12	6	1	8	3	1	4	4	3	5	5	0	5	7	2	5	0	1	3	14	0	1	4	5	11	0	0	0	110
	% of "A"	10.8	13.3	2.6	25.8	7.7	4.0	11.1	10.0	12.5	16.1	13.9		11.6	29.2	28.6	27.8		4.5	37.5	37.8		6.7	13.3	18.5	37.9				14.0
	% of "B"	33.3	37.5	33.3	72.7	33.3	16.7	44.4	36.4	30.0	83.3	50.0		83.3	77.8	66.7	62.5		33.3	75.0	82.4		16.7	66.7	71.4	78.6				49.8
	Males	6	1	0	6	2	1	2	2	1	2	0		3	4	1	2		0	1	7		0	2	2	7				52
	% of "C"	50.0	16.7	0.0	75.0	66.7	100.0	50.0	50.0	33.3	40.0	0.0		60.0	57.1	50.0	40.0		0.0	33.3	50.0		0.0	50.0	40.0	63.6				47.3
	Females	6	5	1	2	1	0	2	2	2	3	5		2	3	1	3		1	2	7		1	2	3	4				58
	% of "C"	50.0	83.3	100.0	25.0	33.3	0.0	50.0	50.0	66.7	60.0	100.0		40.0	42.9	50.0	60.0		100.0	66.7	50.0		100.0	50.0	60.0	36.4				52.7

Note: OTHER includes all colleges from which no graduates completed in two years

TABLE 3.CONTACTS

Table 3 summarises the data relating to contacts with, and return of forms from, the target group.

Thirty survey forms (27.3%) were returned and a further 38 contacts were made via the telephone. These latter contacts are included in employment statistics and numbers continuing studies. Total contacts equal 68 or 61.8% of the target group. Of these 33 were male and 35 female.

The responses from individual colleges are too small to enable comment or comparison. Note however the different response rates (Table 3, Section F) from various colleges. These differences could represent a geographic response bias, however as the target group is homogeneous and studied the same syllabus and sat the same examinations the bias would be small and relate to factors other than syllabi content (eg teaching style, entry education level of students - these variables were not research in this project).

Over the two years 1991 and 1992 just over 50% of total graduates were female. The survey response reflects this ratio with 51.5% of survey responses being from females and 48.5% of the total contact group being male. These results reveal a slight predominance of females entering the commerce and accounting field at the TAFE graduate level.

TARGET GROUP
CONTACTS BY COLLEGE, MALE AND FEMALE

TABLE 3

ITEM		COLLEGE by college number																						
		1	3	4	5	6	7	8	9	10	11	12	14	15	29	36	53	59	64	74	77	82	84	TOTAL
E	Target Group	12	6	1	8	3	1	4	4	3	5	5	5	7	2	5	1	3	14	1	4	5	11	110
	Return of Forms																							
	Graduates	1	4		2	2		2			3	2		4	1				5		2	1	1	30
	% Target Group	8	67		25	67		50			60	40		57	50				36		50	20	9	27.3
	Male	1			2	1		1			1			2	1				3		1		1	14
	Female		4			1		1			2	2		2					2		1	1		16
	Plus Telephone	1			6	1	1	1		2	2	3		2		4			7		2	1	5	38
	Male	1			4	1	1				1			1		2			3		1	1	3	19
	Female				2			1		2	1	3		1		2			4		1		2	19
F	Total Contacts	2	4	Nil	8	3	1	3	Nil	2	5	5	Nil	6	1	4	Nil	Nil	12	Nil	4	2	6	68
	% Target Group	17	67		100	100	100	75		67	100	100		86					86		100	40	55	64.8
	Male	2			6	2	1	1			2			3	1	2			6		2	1	4	33
	Female		4		2	1		2		2	3	5		3		2			6		2	1	2	35

TABLE 4. GRADES

Target group grades are shown by college and gender. It will be noted that:

- * 54.5% obtained "Pass" grades, of these 26% were male and 28% female.

- * 37.3% obtained "Credit" grades, 17.3% male and 20% female.

- * Nine students in the target group (8.7%) obtained "Distinctions", 4 (3.6%) males and 5 (4.5%) females.

The above figures show the percentage of females as being slightly higher in each group.

This is in keeping with the total target group male/female figures of 47.3% males and 52.7% females. After allowing for the slight bias in numbers in each group there appears to be no disproportionate variations in the male/female figures for any grade.

Some superficial differences exhibit between the five colleges with the highest target group of graduates. All have approximately 50-60% pass grades but the split between credit and distinction varies.

TABLE 4

TARGET GROUP
GRADES BY COLLEGE, MALE AND FEMALE

ITEM		COLLEGE by college number																						
		1	3	4	5	6	7	8	9	10	11	12	14	15	29	36	53	59	64	74	77	82	84	TOTAL
D	Target Group	12	6	1	8	3	1	4	4	3	5	5	5	7	2	5	1	3	14	1	4	5	11	110
	Grades																							
	Pass	6	3	1	4	2	1	3	3	2	2	3	5	4	1		1	1	8		2	2	6	60
	% D	50.0	50.0	100.0	50.0	66.7	100.0	75.0	75.0	66.7	40.0	60.0	100.0	57.1	50.0		100.0	33.3	57.1		50.0	40.0	54.5	54.5
	Males	3			3	1	1	2	2		1		3	1	1				4		1	1	5	29
	% Target Group	25.0			37.5	33.3	100.0	50.0	50.0		20.0		60.0	14.3	50.0				28.6	0.0	25.0	20.0	45.5	26.4
	Females	3	3	1	1	1		1	1	2	1	3	2	3			1	1	4		1	1	1	31
	% Target Group	25.0	50.0	100.0	12.5	33.3		25.0	25.0	66.7	20.0	60.0	40.0	42.9			100.0	33.3	28.6		25.0	20.0	9.1	28.2
	Credit	5	3		3	1			1	1	3	1		3	1	4		2	4	1	2	2	4	41
	%D	41.7	50.0		37.5	33.3		25.0	33.3	60.0	20.0		42.9	50.0	80.0		66.7	28.6	100.0	50.0	40.0	36.4	37.3	
	Males	2	1		2	1			1	1				3		2		1	2		1		2	19
	% Target Group	16.7	16.7		25.0	33.3		25.0	33.3					42.9		40.0		33.3	14.3		25.0		18.2	17.3
	Females	3	2		1				1		2	1			1	2		1	2	1	1	2	2	22
	% Target Group	25.0	33.3		12.5			25.0		40.0	20.0			50.0	40.0		33.3	14.3	100.0	25.0	40.0	18.2	20.0	
	Distinction	1			1				1				1			1			2			1	1	9
	%D	8.3			12.5			25.0				20.0				20.0			14.3		20.0	9.1	8.2	
	Males	1			1														1		1		4	
	% Target Group	8.3			12.5														7.1		20.0		3.6	
	Females								1			1				1			1				1	5
	% Target Group							25.0			20.0				20.0				7.1				9.1	4.5

TABLE 5. EMPLOYMENT STATUS

Of the sixty-eight contacts, twenty-five (36.8%) are employed in the accounting field. Ten (40%) are male and fifteen (60%) are female. A further seven (10.3%) are employed in non-accounting areas, eighteen (26.5%) are unemployed and eighteen have continued studies at university. Of the twenty-five employed in accounting areas only seven arranged with their employers to complete the survey. It was hoped that graduates would use the survey as an opportunity for communicating with their employers regarding their performance. Perhaps considering the age of the graduates this was an unrealistic expectation?

Fifty percent more females have gained employment in accounting areas than have males. As the number of males and females in the contact group is almost equal, this represents a major difference. Unfortunately the small numbers involved make the testing of statistical significance impossible. The converse of these figures is shown in double the number of males over female have continued studies at university level. Comments made by males, both written and in telephone interviews, reveal that the majority returned to study as they were unable to obtain employment.

Individual college statistics show marked differences between different geographic areas and could reflect economic factors relevant to the areas identified (this variable was not tested). The preliminary finding supports the need for further studies in this area.

General observations drawn from the survey statistical results are:

1. The inner North shore of Sydney and one section of the Western area have provided the highest employment results for TAFE accounting graduates.
2. Female graduates have a greater chance of gaining employment.
3. Male graduates need to look towards continuing their studies at university level.
4. Final grades are approximately equal between male and female although some geographic differences are apparent.

These results provide further evidence that future research into the differing results in grades and employment prospects from different geographic locations may provide useful information to graduates and to TAFE.

TABLE 5

TARGET GROUP
EMPLOYMENT STATUS BY COLLEGE, MALE AND FEMALE

ITEM		COLLEGE by college number																							TOTAL
		1	3	4	5	6	7	8	9	10	11	12	14	15	29	36	53	59	64	74	77	82	84		
H	Total Contacts	2	4	NII	8	3	1	3	NII	2	5	5	NII	6	1	4	NII	NII	12	NII	4	2	6	68	
	Employed in Accounting						1	2		2	5	3				2			4		1		5	25	
	Males						1				2					1			1		1		4	10	
	% Contacts						100.0				40.0					25.0			8.3		25.0		66.7	14.7	
	Females							2		2	3	3				1			3				1	15	
	% Contacts							66.7		100.0	60.0	60.0				25.0			25.0				16.7	22.1	
I	Employed in Non-Accounting				3			1						1		1			1					7	
	Males				2																			2	
	% Contacts				25.0																			2.9	
	Females				1			1						1		1			1					5	
	% Contacts				12.5			33.3						16.7		25.0			8.3					7.4	
J	Unemployed		3			2						1		4		1			4		3			18	
	Males					1								3					3		1			8	
	% Contacts					33.3								50.0					25.0		25.0			11.8	
	Females		3			1						1		1		1			1		2			10	
	% Contacts		75.0			33.3						20.0		16.7		25.0			8.3		50.0			14.7	
K	At University	2	1		5	1						1		1	1				3			2	1	18	
	Males	2			4	1								1	1				2		1			12	
	% Contacts	100.0			50.0	33.3								16.7	100.0				16.7		50.0			17.6	
	Females		1		1							1							1		1	1		6	
	% Contacts		25.0		12.5							20.0							8.3			50.0	16.7	8.8	