

Abstracts

'The best creativity comes from the collision of ideas, accompanied by storms of passion and gales of argument and the steep hills of difficulty, if not impossibility.'

Peter Biggs

Foundations of Effective Mentoring in the Cooperative Education Workplace: A Review of the Literature (R)

Diana Ayling

School of Accountancy, Law and Finance, Unitec New Zealand, Private Bag 92025, Auckland, dayling@unitec.ac.nz

This paper reviews the literature exploring the mentoring relationship between students, their cooperative education workplace and their host supervisors. The literature review will focus on mentoring relationships generally, and consider the learning benefits from structured and informal mentoring. The literature review will form the basis of further research into 'students' and 'host supervisors' perceptions of the mentoring relationship, with a view to identifying key factors of a successful mentoring relationship.

Learning Expectations of Different Ethnic Groups: An Exploration (R)

Trish Baker

The Wellington Institute of Technology, Private Bag 39083, trish.baker@weltec.ac.nz

Marbeth Isaac

The Wellington Institute of Technology, Private Bag 39083, marbeth.isaac@weltec.ac.nz

Mingsheng Li

The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, ming.li@openpolytechnic.ac.nz

42

Ken Marshall

The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, ken.marshall@openpolytechnic.ac.nz

Much research has been carried out on issues of international students studying in New Zealand, and there has been a particular focus on cultural differences that are believed to lead to international students' learning difficulties. The results of this research, based on quantitative research conducted in two New Zealand tertiary institutions, challenges the existing popular concept that the learning expectations of international students are fundamentally different from those of local students. The findings suggest that, apart from international students' language difficulties and lack of familiarity with Western academic conventions, there are more commonalities than differences between local and international students in terms of learning expectations. The study highlights the significance of commonalities, such as lecturers' teaching and academic competence, course structure, quality of delivery, fairness of assessment, and the institution's pastoral care and supportive learning environment. It is pointed out that over-emphasis on cultural differences can lead to the marginalisation of international students and to disengagement on the part of local students. It concludes that there are more commonalities than differences in global tertiary education, and that an institution's emphasis on overall quality teaching and pastoral care will benefit both local and international students.

Metaphors for Management: Use and Abuse in Business Education (*R*)

Dave Hornblow

School of Business, The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, dave.hornblow@openpolytechnic.ac.nz

Like it or not, metaphors are an integral aspect of management communication and business education and training. Rhetorically, we use them with little or no thought. Cognitively, we have the option of sending strong or weak messages. One way or the other they direct and restrict our thinking for, as stated by Burrell (1996: 645), they (as well as paradigms, discourses and genealogies) are 'incised lesions on the body of organizational life'. Their associated analysis is 'the death or at least the mutilation of that which is analysed'.

What are they? What role do they play in business education? What role might they play? What are examples of abuse? What are examples of appropriate usage? Drawing from the extensive literature on the topic and its rich array of examples, such questions will be explored and commented upon in this paper. Additionally, stemming from the considerations, tips will be provided on appropriate training and education in the use of metaphor in the business context.

An Economic and Historical Analysis of New Zealand University Income and Student Numbers Over the Last Two Decades (R)

Guy W Scott

College of Business, Massey University, P O Box 756 Wellington, G.Scott@massey.ac.nz

Helen M Scott

Independent Researcher, Wellington

44 This paper considers the social and economic benefits of tertiary education and investigates trends in New Zealand university revenue and student-staff ratios from 1980 to 2002. Data were obtained from the Ministry of Education, Statistics New Zealand, The Vice Chancellors' Committee and individual university annual reports. A price index was constructed and used to derive a real revenue series. Between 1980 and 2002 Ministry of Education funding (in 2002 prices) per domestic EFTS (equivalent fulltime students) fell by 35% from \$11,293 to \$7,367 and total EFTS per FTE (fulltime equivalent) academic staff member increased from 12.5 to 18.3. Growth in the proportion of revenue from tuition fees and other sources replaced the share of revenue lost from the Ministry of Education.

While economic theory suggests that government intervention is required to improve allocative efficiency and equity the selection of the policy mix and subsidy levels are value judgements. Any change to tuition subsidies, student loan subsidy rates or tuition fees will cause changes to both efficiency and equity. Further research is required to evaluate the equity impact of rising fees payable by domestic students and to estimate the external benefits of university education in New Zealand. The growing reliance on international students from a narrow range of countries has increased the financial risk to institutions.

Measuring Information Technology (IT) Practices, Knowledge and Attitudes of 150 Computer Concepts Students (2004) (R)

Carol A Sherry

School of Accountancy, Law & Finance, Unitec New Zealand, Private Bag 92025, Auckland, csherry@unitec.ac.nz

Kay A Fielden

Unitec New Zealand, Private Bag 92025, Auckland, kfielden@unitec.ac.nz

This paper describes a study of IT skills, practices and attitudes of students enrolled in 150 Computer Concepts in the New Zealand Diploma in Business (NZDipBus) at Unitec, New Zealand. Varying levels of student computer literacy in introductory computer courses provide challenges to instructors who teach courses with a computer component. Previous studies have indicated that students are becoming more computer literate. The main aim of this study is to determine students' access to IT, what software applications students have access to and use, and how confident students feel using IT. Most importantly this study investigates students' actual knowledge of the Internet, e-mail, word-processing, spreadsheets and databases to see if the variance in computer literacy among tertiary students is diminishing.

Now You See It: Now You Don't – Retail Out of Stock. Have We Improved Customer Service? (R)

Henry Steele

School of Business, The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, henry.steele@openpolytechnic.ac.nz

Traditionally customer service in distribution has been measured by product availability. Distribution has been dynamic affected by many changes, including structural, in operations, retailing, competition, infrastructure and technology. The impact of the changes is examined for the effect on incidence of out of stock the basic measure of customer service. An examination of the literature shows that over the years there has been little improvement in product availability. An explanation is sought for limited progress towards optimal customer service levels. The problem of out of stock, its causes and possible solutions are examined. Major areas where improvements can be made are in retail management and practices to increase stock availability.

Protective Covenants of Bond Issues – An Evaluation (R)

Noel Yahanpath

Faculty of Business Studies, Eastern Institute of Technology, Private Bag 1201, Napier, nyahanpath@eit.ac.nz

Rachel Bellard

BBS Graduate, rachel_bellard@hotmail.com

The conflict of interest between bondholders and shareholders and the expropriation of funds from one stakeholder to another is well documented in finance literature. There are three ways in which stockholders can expropriate funds from bondholders: through increased leverage, investing in new risky projects, and payments such as dividends to equity holders.

Many protective covenants have been introduced into the bond indenture. This paper examines the covenants that were offered in fifteen recent New Zealand Bond issues and their effectiveness. It also looks at strategies bondholders can use to minimise the risks that they are exposed to. To this end eight types of protective covenants were examined

The results of the paper suggest that bondholders gain little protection from the protective covenants provided by issuers.

For more information, please contact the authors directly.

A Study of the Long-Run Business Cycle of New Zealand

Terry Auld

Department of Applied and International Economics, Massey University, P O Box 756, Wellington, T.S.Auld@massey.ac.nz

Modern macroeconomic theory analyses real GDP into a trend component (potential output) and fluctuations about the trend. Potential output is the consequence of real forces such as technological development and growth in the capital stock and labour force. The fluctuations about the trend arise from short-run aggregate demand shocks. A long-run time series for New Zealand real GDP is decomposed using the Hodrick-Prescott and Baxter-King filters. Long-run potential output and the business cycle and short-run shocks are isolated. Issues related to use of the Hodrick-Prescott and Baxter-King filters are also commented on briefly.

Creative Cheating Requires Resourceful Restriction Coupled with Cooperative Control

Freddy Beijerling

School of Business and Administration, Tristram Street, Waikato Institute of Technology, Hamilton, Freddy.Beijerling@wintec.ac.nz

Anecdotal evidence suggests a considerable increase in cheating coupled with almost admirable inventiveness.

If unchecked this unethical practice can seriously undermine the value of qualifications. This workshop looks at some examples of ingenious exam cheating discovered at one Institute of Technology, providing evidence obtained from students, and highlights assignment assistance available to students on the internet. Next it presents some of the measures taken by the Institute to counter cheating. Finally and most importantly it provides a forum for attendees to discuss preventative measures taken by other organisations, and investigate the possibility of establishing a framework for future cooperation between organizations on this matter.

New Unit Standard Entry Route for Accounting Technicians

Ros Bignell

ICANZ, P O Box 11342, Wellington, ros.bignell@icanz.co.nz

Jay Lamburn

Public Sector Training Organisation, P O Box 10243, Wellington, jay.lamburn@ssc.govt.nz

Ros Bignell and Jay Lamburn will outline the new entry route to AT membership of the Institute. The entry route, which recognises unit standards of competence, is designed to recognise the skills already developed by experienced employees in the workplace and to provide an attractive opportunity for them to achieve a professional qualification.

50 Attendees will have the opportunity to ask questions and participate in discussion on how the entry route will operate.

Is Group Assessment Valid? Can It Be Fair?

Michael Boyd-Clark

Whitireia Polytechnic, Private Bag 50910, Porirua, m.boyd-clark@whitireia.ac.nz

The benefits of group learning have been widely documented. Group learning and group assessment is a widespread practice amongst deliverers of the New Zealand Diploma in Business. The perennial problem of ‘free-loading’ that occurs whenever students are assessed in groups is commonly recognised and frequently cited. At the same time anecdotal evidence suggests that many students object to having their marks (and consequently their futures) dependant on the efforts (or otherwise) of others. In this paper the literature on the merits or otherwise of group assessment is reviewed and the results of a survey of attitudes of international students to group assessment is presented. Finally recommendations are made as to how lecturers and tutors may capture the benefits of group work while minimising the inevitable challenges that accompany the group assessment of students.

Testing for Over-Quotation and Plagiarism in Written Work

Edgar Burns

Eastern Institute of Technology, Taradale, Private Bag 1201, Napier, eburns@eit.ac.nz

52 Excessive quotation and plagiarism in senior undergraduate written work can be a serious problem in terms of academic competence and of stifling genuine innovative thinking. Failure to deal with these creates boring and repetitive work that is tiresome to write and energy-sapping to mark. Teaching staff may not be able to entirely 'cure' the problem at this level, and may be under-confident in naming these issues, let alone dealing with them. This paper describes a small-scale assessment of senior undergraduate student scripts for excessive quotation and plagiarism. The project proved instructive for lecturing staff as well as providing a clear, measurable standard for students. A PowerPoint summary of the results of this project provided an important discussion tool amongst staff teaching on the Bachelor of Business programme at Eastern Institute of Technology, sparking debate about the extent and nature of the problem, how to handle teaching writing skills for business students, and short and long-term solutions, including teacher confidence and academic standards.

Asian Acculturation: Adaptation Experiences of Chinese International Students Entering University Under a Special Programme

Jacqui Campbell

Massey University, Wellington Campus, Private Box 756, Wellington, J.A.Campbell@massey.ac.nz

This exploratory study examines the experiences of a group of eight Chinese international students attending a university in New Zealand under a special partnership programme. Two semi-structured face-to-face interviews were conducted, the first three months after their arrival and the second five months later. The focus of the study was to elicit the adaptation experiences of the participants, rather than on their learning experiences. Research (Burns, 1991) has shown that international students often lack interaction with their local counterparts despite their desire for such contact.

The participants found the local students friendly, but close friendships tended to be restricted to other international students. Negative experiences, in particular racist comments, registered in the study as unusual events. The students experienced numerous problems in the initial period, but with the passage of time, the participants reflected on the positive outcomes of their early experiences. Recommendations to facilitate a smoother transition to the host culture are identified.

Protecting the 'Fruits of Our Labour' – The Possible Effect of International Control Body Decisions on the New Zealand Agricultural Export Market

Anita Carey

School of Business, Christchurch College of Education, P O Box 31-065, Christchurch, Anita.Carey@cce.ac.nz

Teresa Schwellnus

School of Business, Christchurch College of Education, P O Box 31-065, Christchurch, Teresa.Schwellnus@cce.ac.nz

54

The New Zealand economy is highly dependent on the agricultural sector for continued growth. The continued success of this sector as a substantial contributor to our economic growth, is predominantly in its export sales. This market is however highly volatile and affected by inter alia currency exchange rates, changes in demand and supply in overseas markets due to natural disasters and changes in tastes, but also currently, largely influenced and controlled by treaties, trade agreements, tariffs, internal and external subsidies and tariff concessions, as well as decisions of the World Trade Organisation.

The European Union and the United States are (arguably) the two largest consumer markets in the world. Any agricultural control decision or penalty affecting those markets can have grave consequences for New Zealand export, if it affects a product or trade environment relevant to our relationship with either of those two markets. In this paper the effect of a WTO decision regarding bananas is discussed. The possible relevance and consequences of this decision (or similar decisions which might cover New Zealand exports) will be explained.

The Quality of Schools' Annual Reports

Rodney Coombridge

Faculty of Applied Management, Waikato Institute of Technology, Tristram Street, Hamilton, R.Coombridge@wintec.ac.nz

The Institute of Chartered Accountants of New Zealand (ICANZ) bestows annual awards for the quality of annual reports. One category which receives these awards is Schools. A search of relevant literature has found that there has been no research on the identification and measurement of the quality of School annual reports. This paper outlines the use of disclosure indexes as a surrogate for measuring quality and then identifies possible index components to measure the quality of School annual reports. The suggested index is then applied to a sample of 15 primary and intermediate schools from the Waikato region to assess the quality of their annual report for the year ending 31 December 2002. The findings show that although all schools score highly on the required quantitative disclosures, there is a wide range of quality of the more qualitative disclosures.

NABbed! – Employee Fraud and Board Infighting: A Study of Corporate Governance and Ethics

Carolyn Cordery,

School of Business, The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, Carolyn.Cordery@openpolytechnic.ac.nz

Ethical behaviour can reduce the need for internal controls and is a necessary lubricant for the functioning of the markets. This paper explores the relationship between ethics and the Anglo-American corporate governance model currently in use in Australia and New Zealand. This model comprises the Simple Finance Model with its background of agency theory, and the Stewardship Model based on the fiduciary duty directors owe towards the shareholders in corporations. Although company regulation requires boards to act ethically at all times, Keene (2003) notes that governance codes may not increase the incidence of ethical behaviour, as illustrated in a recent highly visible case study.

56

The National Australia Bank (NAB), Australia's largest financial institution, experienced a turbulent start to 2004 with AUD360 million in foreign exchange losses and a very public board dispute about who should remain as corporate governors. The role of behavioural, accountability and attitudinal controls (all internal controls) are important aspects of corporate culture that proved ineffective at NAB. Expectations of profit, accusations of ego-defensiveness, and an inability to 'look hard and look twice', reduced the effectiveness of non-executive directors and an audit committee. The board did not model ethical behaviour during the crisis and this has impacted the bank, auditors, and the board itself, degrading the value of the franchise. This paper calls for closer attention to ethics within the corporate governance models presented.

Business Students: A Comparative Study of Academic Dishonesty Amongst Students in New Zealand Tertiary Institutions

Kelly de Lambert

School of Business, Christchurch College of Education, P O Box 31-065, Christchurch, kelly.delambert@cce.ac.nz

Nicky Ellen

School of Business, Christchurch College of Education, P O Box 31-065, Christchurch, nicky.ellen@cce.ac.nz

Louise Taylor

School of Business, Christchurch College of Education, P O Box 31-065, Christchurch, louise.taylor@cce.ac.nz

This paper presents the findings of an investigation into the prevalence of academic dishonesty amongst students in New Zealand's tertiary institutions and compares Business and Commerce Students with other students. Students report on their perceptions of academic dishonesty and their personal experience (of themselves and others) with a range of specific examples of dishonest practice.

Is This a Better Way? Results and Reflections on Using an Experiential Learning System for Finance and Marketing Courses?

Eric Ebel

Whitireia Polytechnic International, P O Box 106219, Auckland, E.Ebel@whitireia.ac.nz

Experiential learning is a useful strategy for use with both business students and in corporate training sessions. One example is a board-based simulation used both in New Zealand and internationally over an extended period of seven years. Students/participants run competing businesses in 2/3 person teams. The businesses can be manufacturing or service and each is represented on a large, colourful 'Monopoly-type' board, on which all financial results and strategies are recorded. Each team effectively creates their own case study. Individual participation is ensured by the nature of the assigned team tasks.

58

This simulation has been used quite widely in training staff at nine companies in five industries, as well as for developing the skills of tertiary students in basic finance, accountancy and marketing courses at two international institutions. It has also been used in two Foundation courses for ESL students in New Zealand, where it successfully focused on practical business English terminology.

Participants, managers and students all evaluated the simulation. Corporate evaluations indicated a broad acceptance of, and enthusiasm for, this type of learning, which is visual, tactile, integrative and fun/competitive.

Tertiary student assessments and examinations indicated a good understanding of concepts and an awareness of the integrative nature of business. The paper argues that simulations of this kind are a useful teaching strategy and could well be adopted by academics teaching in other courses in the New Zealand Diploma in Business.

Evaluation of the Effectiveness of Electronic Textbook Resources

Craig Eves

School of Information and Social Sciences, The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, craig.eves@openpolytechnic.ac.nz

Textbook publishers provide a large variety of electronic resources to help enhance students learning. This paper analyses the types of resources available and evaluates how effective students and educators have found these. The method that was used to evaluate the effectiveness of resources was to ask students and educators to make comments on the advantages and disadvantages of each resource. The comments were categorized into common themes. The analysis was done over one semester for a first year course supported entirely in distance mode. The textbook resources were compared to paper based and other electronic resources that were used for student support.

The results of the analysis indicated that the printed textbook is still the primary resource used by students. There were several barriers identified by students and educators that prevented the electronic textbook resources from being fully utilised. These included access problems and time constraints. The electronic resources that were found to be of most benefit were assessment resources that gave immediate feedback on whether an answer was right or wrong. Other resources were thought to be beneficial but lack of time meant they were not used fully by students or developed by educators.

Future Human Resource Challenges in Small Businesses

Robbie Field

Eastern Institute of Technology, Taradale, Private Bag 1201, Napier, rfield@eit.ac.nz

Every business, regardless of size, faces challenges in relation to the people they employ and manage. However, current research suggests that the needs and resources of small business owners differ to those of larger organisations and that these differences filter through to the human resource challenges smaller businesses encounter. Moreover, it is difficult to imagine that challenges faced by large overseas organisations can be easily transported to local enterprises. A survey of 251 small businesses in the Hawke's Bay was undertaken to assess, amongst other things, a range of future human resource challenges. A response rate of 36% (n=90) was achieved using one follow-up. Amongst a list of challenges identified, Hawke's Bay small businesses placed considerable emphasis on attracting and retaining employees. Lesser importance is given to working with unions and using temporary workers. These and other findings tend to contradict some current research. The research undertaken for this article would suggest that large organisations' human resource challenges need to be viewed with caution when overlaying them onto a small local business environment.

Developing a Simulation Exercise for Management Accounting Students

Adrian France

Department of Business Studies & Office Technology, Waikato Institute of Technology, Private Bag 3036, Hamilton, adrian.france@wintec.ac.nz

One of the tutor's tasks is to make the subject topic or classroom environment interesting. Attempts to achieve stimulating classes involve non-traditional teaching approaches such as case studies, cooperative learning, simulations, and the use of technology. Lightbody (1997) used a factory simulation exercise to engage students in active-based learning and concluded that the activity offered an effective and entertaining method of teaching management accounting theory and practice. Lightbody (1997) made suggestions that the activity could be developed further to address cost and management accounting issues, either in an explanatory, illustrative, or exploratory mode. The author of this current paper developed and implemented a similar factory simulation for a management accounting class to explore and explain to students the theory of constraints faced by manufacturing organisations. The simulation exercise was also used to test the link between non-traditional teaching and knowledge retention. Students' actions and comments indicated that the simulation exercise was useful in illustrating theory and providing an exploratory environment. The simulation activity widened the scope of educational tools the teacher can choose from. It was also found that revision and reviews would be useful as an important component of knowledge retention. Due to the benefits attributed to a non-traditional teaching method, it is recommended that the activity be used to allow students to formulate their own solutions in a practical situation.

The New Zealand Diploma in Business Studies Prescription Documents – A Cure for All?

Lois Francis

Tertiary Assessment and Moderation, The New Zealand Qualifications Authority, P O Box 160, Wellington, lois.francis@nzqa.govt.nz

Prescription documents are designed and applied in a variety of ways. Current prescriptions for the New Zealand Diploma in Business vary in the type and nature of the content included, and appear to seek to be both a curriculum teaching document and set a national standard for assessment requirements. What a prescription is or is not needs to be determined.

In order to effectively quality assure the New Zealand Diploma in Business qualification, we must determine what the structure of the prescription documents should be. To what degree do teaching institutions adhere to the prescription for the subject and how does this impact on the quality of the qualification for learners? There is a need to balance flexibility in delivery against the requirement to have national consistency and a national standard.

The Management of Surplus Cash by SMEs in New Zealand

Denise Frost

Department of Business and Office Technology, Waikato Institute of Technology, Private Bag 3036, Hamilton, Denise.Frost@wintec.ac.nz

The Miller-Orr cash management model, taught in many introductory finance courses, is intuitively appealing as it is essentially a control-limit model. However, most studies carried out on the practical application of the model have found it to be of limited practical use. The control-limit approach that the model is based on could easily be applied by the financial manager of a small-medium sized enterprise when managing short-term surplus cash. This workshop will discuss how small-medium sized enterprises in New Zealand identify and manage short-term surplus cash.

Mentoring for Student Satisfaction and Retention

Lesley Gill

Business School, Otago Polytechnic, Private Bag 1910, Dunedin, LESLEYG@tekotago.ac.nz

This paper discusses the nature of the mentoring relationship, whilst examining the advantages and disadvantages of implementing formal mentoring for tertiary students. This article considers mentoring as a tool for student support with the added spin-off of retention, within the framework of historical mentoring such as tutor to student mentoring, as well as divergent concepts, such as peer support, and small group mentoring, among others. The role of the mentor relationship encompasses traditional distribution of information and networking but also incorporates a deeper level of meaning and understanding through the enduring interpersonal relationship that is formed, thus knowledge is not just taught but 'caught'.

64 This paper aims to generate further discussion about the value of encouraging and strategically implementing mentor relationships with students, and whether the mentoring should be available to all students or directed to specific students who show potential. Participants will be invited to discuss what has occurred to date and options for the future as well as generating discussion from others to further develop the notion of successful mentoring in higher educational facilities.

‘SLAP’ Providing the Key for Students to Contribute to ‘Better Business’

Bill Grant

Waikato Institute of Technology, Private Bag 3036, Hamilton, cowjg@wintec.ac.nz

Students who have been given an opportunity to engage in reflective practice, creative modelling, intuitive decision making, and have been provided time to practice a variety of other skills in their courses, are in a stronger position to make a significant contribution to ‘Better Business’. These students master the art of problem solving and seem generally more confident as people.

This paper seeks to demonstrate through examples how the SLAP model (which is centred on the notion of active participation between the thinking lecturer and the thinking student throughout the learning process) can be far more effective in the learning process over other models such as student centred learning and RACP.

The findings (based on a variety of experiments and observations) indicate students should be better prepared for the workplace because they appear to have developed a wider range of skills, many of which are not common of students from business schools. International students respond well to the SLAP environment. Students engaged in active supervision and participation in assessments appear to retain knowledge and remember these experiences for longer periods versus those students engaged in passive supervised tests and exams.

When students are engaged in assessment activities which ‘to them’ are meaningful and interesting, when they are working actively on a one to one basis or in teams with the lecturer throughout the learning process, they are more likely to put extra effort and preparation into the tasks at hand. They have nowhere to hide. They are less likely to engage in plagiarism and cheating. Under SLAP plagiarism is not an issue as students are encouraged and expected to download all relevant material on a given subject to form the base from which they are required to move forward. For the lecturer the assessment process becomes more individualised, tailored to overcoming weaknesses students carry from one course to the next.

The result is a far more transparent assessment process.

Using a Multisectoral Approach to Show How a Competitive Market Achieves Efficiency

Tony Hartono

School of Business, The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, tony.hartono@openpolytechnic.ac.nz

66 In 120 Economic Environment we teach students about market efficiency. This paper presents one approach to the topic by introducing a multisectoral model as distinct from an aggregate model. In the multisectoral model, the economy is divided into a number of sectors according to output produced and inputs used. Economic liberalisation would result in increased competition. More competition requires increases in both allocative efficiency and productive efficiency. In this paper, the assumptions made in achieving these efficiencies are that the market is perfectly competitive and that the goal of the firm is to maximise profits. Unlike imperfect competition, perfect competition would result in efficient allocation of resources as firms produce at a point where $MC = P$. We assume profit maximisation as firms in perfect competition are price takers rather than price makers. Firms maximise profits by regulating their output levels until $MR = MC$. Indeed, firms could have goals other than profit maximisation such as revenue maximisation, growth of market share, and security. Conditions for achieving allocative and productive efficiencies will be specified. These conditions are then applied to all sectors of the economy in judging whether or not efficiencies are achieved and equilibrium price and quantity secured.

Preparing Publication Manuscripts in APA

Robin Hill

School of Business, Waikato Institute of Technology, Private Bag 3036, Hamilton, Robin.Hill@wintec.ac.nz

Graeme Beaumont

School of Humanities and Social Sciences, The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, graeme.beaumont@openpolytechnic.ac.nz

The writing style and conventions of the American Psychological Association (APA) dominate journals and conferences, across academic disciplines, as the preferred form for preparing manuscripts for publication. It is the requested style for the New Zealand Journal of Applied Business Research and the preferred style for this conference. Journal and conference referees are finding however, that many academics outside of psychology have limited understanding of the APA conventions. In this one-hour workshop Graeme and Robin (both psychologists) will demonstrate how the APA report writing conventions are a manifestation of the rigorous research process. This will be founded in Krathwohl's (1989) concepts of internal validity – linking power, external validity – generalizing power and his model of the research process as a chain of reasoning from initial familiarization and planning of the research through to its completion as a written report. This workshop is intended for those who consider themselves to be learning as researchers and making early bold steps as writers for publication or conference presentation. Those who consider themselves to be experienced researchers but who feel a need for a refresher are encouraged to attend. It is suggested that participants bring to the conference a draft of a research report that they have in current preparation, so that as the workshop proceeds they can act as self-reviewers against the criteria of APA format and style.

How Healthy is Health and Safety Training? Testing the Effectiveness of Health and Safety Training in a Small Business

Matthew Hunter

School of Business, Christchurch College of Education, P O Box 31-065, Christchurch, Matthew.Hunter@cce.ac.nz

Teresa Schwellnus

School of Business, Christchurch College of Education, P O Box 31-065, Christchurch, Teresa.Schwellnus@cce.ac.nz

68

The Health and Safety in Employment Act requires training to play a central part in creating a safe workplace for employees and customers. Empowerment of all parties in order for them to be able to identify hazards and then respond appropriately is pivotal for preventing and, if not possible, minimising harm. Most businesses have some form of Health and Safety training in place.

In this case study the health and safety training for a small business (providing take-away and sit down meals) is analysed. The two major research questions were – how effective did the manager think the training was, and then how effective was the training actually. To test the effectiveness of the training, we did not use a pre-and post-test, but merely asked employees questions. To measure the manager's faith in the system, we asked him to predict the percentage of correct responses to each question.

In this paper the results are discussed. Despite the limitations (greatest of which is the fact that we did not do a pre-and post-test), the results are fairly illuminating, not only because of the faith (or lack of faith) of the manager in the knowledge of the workers, but also in the actual knowledge of the workers.

Student Attitudes to Cross-Cultural Group Work

Marbeth Isaac

Wellington Institute of Technology, Private Bag 39803, Petone, Marbeth.Isaac@weltec.ac.nz

Trish Baker

Wellington Institute of Technology, Private Bag 39803, Petone, Trish.Baker@weltec.ac.nz

This workshop will investigate some aspects of a research project on the learning expectations of different ethnic groups carried out this year by Mingsheng Li, Ken Marshall, Marbeth Isaac and Trish Baker. One of the findings from this project was that Kiwi students preferred working in mono-cultural groups but that Chinese and Indian students preferred working in cross-cultural groups. The workshop will focus on student attitudes to group work, particularly cross-cultural group work, and will explore what tutors can do to make the group experience beneficial for all students. Facilitators will encourage workshop participants to share their own experiences and ideas for facilitating cross-cultural group work.

Threading and Weaving for Educational Excellence

Maria Jakovljevic

Whitireia Community Polytechnic, P O Box 106219, Auckland, m.jakovljevic@whitireia.ac.nz

Jenny Zhao

Whitireia Community Polytechnic, P O Box 106219, Auckland, z.jianbing@whitireia.ac.nz

International Academic Staff (IAS), teaching staff whose major educational and professional experiences occurred overseas rather in New Zealand, represent more than half of the employees at Whitireia Community Polytechnic (Auckland Campus). Whitireia embraced diversities of culture, educational experiences and teaching approaches. International Academic Staff are undergoing the process of shifting and adjusting to New Zealand educational practices. Development of intercultural capabilities becomes one of the most significant factors in the process of understanding and optimising the differences.

This paper is to examine the case study of some IAS at Whitireia Community Polytechnic, Auckland Campus and explore the advantages and disadvantages of their backgrounds in the context of the new educational environment. Depth interviews will be used to gather data. Authors will also try to analyse ways of articulating those experiences with present and future challenges of New Zealand educational settings.

Predicting Success and Failure for First Year Open Learning Business Degree Students

Michael Jameson

School of Business, The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, michael.jameson@openpolytechnic.ac.nz

Tertiary educational institutions in New Zealand are under pressure to ensure that they spend their government derived EFTS funding wisely and that students actually complete the courses that they enrol for. Often their course fees are funded by the taxpayer through student loans. There is therefore even more concern to see that such students are appropriately enrolled in the right courses and in circumstances where they are likely to succeed. It is entirely reasonable for taxpayers to ask why any students should be funded to study business courses at tertiary level where the probability of failure is known to be very high.

The author has been examining the prospects of successive cohorts of students in consecutive semesters studying Business Management, one of the compulsory courses for The Open Polytechnic of New Zealand in the Bachelor of Business degree. In the paper he examines the proposition, that it is possible to predict with at least 80% accuracy, which students are doomed to fail or drop out of their course, and which are likely to pass. The paper discusses the early results and the methodology that has been developed to enable predictions to be made at the time that students enrol. The present methodology relies principally but not entirely on existing data. Predictions made cover about two thirds of any particular cohort.

The paper concludes with a brief discussion of the results to date and the ethical implications for institutions if they can predict with accuracy, which students will succeed and which will fail.

De-Constructing Introduction to Commercial Law

Jill Jones

Manukau Business School, Manukau Institute of Technology, Private Bag 94006, Auckland, Jill.Jones@manukau.ac.nz

John Horsley

Manukau Business School, Manukau Institute of Technology, Private Bag 94006, Auckland, John.Horsley@manukau.ac.nz

Rachel Stevenson

Manukau Business School, Manukau Institute of Technology, Private Bag 94006, Auckland, Rachel.Stevenson@manukau.ac.nz

72

Introduction to Commercial Law (ICL) as one of the core courses in the New Zealand Diploma in Business carries the responsibility for explaining legal mechanisms, systems, methods and selected categories of law – all in a single semester. The current course, while necessarily selective, is built on a rules-based framework that represents a ‘legal method’ perspective, emphasising finite solutions to legal problems – be they personal or business-based.

While there is merit in developing an intellectual facility in a discipline such as law, there is also a need to counter-balance this with a business skills focus that identifies how the resolution of legal problems is built into and leads to better business practices or processes. The skills focus in the course is legal method based, built on the resolving of issues by recourse to the legal system. This is better suited to a law office than to businesses or to a business manager.

Equally, in an introductory law course, there is a need to place law in a contextual frame. Rather than identifying law as an absolute set of rules that are cloaked with mystique and authority, it is more useful to identify law as part of a social-economic narrative. The legislative programme of each political party in power is as much an exercise in power politics as it is a reflection of shared societal values and expectations. Similarly, the role of the courts needs to be contextualised.

Continued...

Evidential rules are as much about ensuring a result as they are about attempting to find the 'truth' and, by extension, a fair result.

The contextual perspective is crucial to an understanding of the role of law – and to its place in society.

This paper recommends a shift in focus in the prescription – and in the teaching methods of ICL. It is proposed that the course be divided into three sections

- Law in its contextual frame. This would identify the 'drivers' for law and changes in law
- Skills derived from legal knowledge that are appropriate to business activity. This should match the generic NZDipBus skill-set to the kinds of business skills that are derived from general legal knowledge.
- Aspects of the law relevant to the individual and to business activity. This technical content would include an introduction to constitutional law, employment law, consumer law, law of contract.

Information-Seeking Attitudes of Small and Medium Enterprises in New Zealand

Nicola Laboyrie

Waikato Institute of Technology, Private Bag 3036, Hamilton, Nicola.Laboyrie@wintec.ac.nz

74

Routine sourcing of information on customers and competitors falls within the scope of 'organisational learning' by businesses. As part of a market orientation, collecting minimum information of this nature seems only prudent as in the main this is vital for organisational success (Dawes, 2000; Vohries and Harker, 2000; Vazquez, Santos and Alvarez 2001). Glancing through the abundance of literature on topics such as 'environmental scanning', business information sources, 'the knowledge society', 'organisational learning', 'market orientation' and so on, there appears to be an assumption that business owners and managers understand the importance of receiving and acting upon information from a variety of sources both formal and informal. It seems obvious enough that one should be 'up with the play' and have reporting systems that alert to changing customer likes and dislikes, keep informed of competitor activity and have an idea of events and occurrences in the industry and economy. It seems obvious, doesn't it? The answer should be yes, but the results show otherwise. Three hundred and fourteen owners/managers from New Zealand Small and Medium Enterprises (SMEs) responded to a survey yet fewer than half confirmed they have successful systems and processes for receiving and using information to improve what they do. Overall the results indicated an apathetic attitude, a lack of knowledge and an inward looking focus among many of these business people.

Accessing and Managing Legal Resources Using Blackboard

Kay Lewis

School of Business, UCOL, Private Bag 11022, Palmerston North, k.lewis@ucol.ac.nz

The purpose of this interactive session is to demonstrate the introduction, integration and modelling of new teaching and learning strategies and skills required for successful learning in a blended delivery environment for legal resources used in 110 Introduction to Commercial Law.

Cultural Adaptation: Learning Difficulties Faced by Chinese Students in New Zealand Tertiary Institutions

Mingsheng Li

School of Information and Social Sciences, The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, Ming.Li@openpolytechnic.ac.nz

76 Thousands of Chinese students choose New Zealand as their destination of study. They come with enthusiasm, eagerness, high expectations, and high achievement motivations. However, due to the cultural differences manifest in the classroom culture, learning culture and teaching approaches, the task-based problem-solving approach, in particular, these Chinese students experience difficulties in their acculturative process. This presentation first describes the background information of the educational contexts in Chinese and New Zealand. The reasons why Chinese students choose to study in the West will be discussed within these contexts. The speaker will analyse the conceptual differences between teaching and learning in China and in New Zealand and then point out the barriers that prevent Chinese students from achieving their goals, such as language difficulties, learner participation, psychological stresses, and differences in academic conventions. Finally some practical solutions to overcoming these barriers will be recommended to enable both Chinese students and New Zealand lecturers to lift their levels of mutual satisfaction and to achieve their learning and teaching objectives in the end.

Use of Group Work in Tertiary Study

Marilyn J Lockyer

Business Studies & Office Technology Department, Waikato Institute of Technology, Private Bag 3036, Hamilton, marilyn.lockyer@wintec.ac.nz

The literature indicates that students' group work experiences help them learn to be team players. However, while some students tell stories of enhanced learning coupled with great interaction and team work, not all are positive and this paper seeks to investigate why there is so much negativity toward an activity shown to have so many positive outcomes.

Students currently involved in tertiary study at the Waikato Institute of Technology and the University of Waikato were surveyed seeking information on their group work experiences. Then, a small sample of past students now employed in the workplace were surveyed to determine their reflections on the group work experiences they had while studying relative to the jobs they currently hold.

It was concluded that the group work experiences were valuable, and also that much more sophisticated teaching skills are required by the tutor/lecturer in charge of group work to assist students to achieve positive outcomes.

The Impact of Effective IT Systems Management on End-User Productivity: Business Academics Have Their Say

Chris McCarthy

Christchurch Polytechnic Institute of Technology, P O Box 540, Christchurch, mccarthycm@cpit.ac.nz

Trevor Nesbit

Christchurch Polytechnic Institute of Technology, P O Box 540, Christchurch, nesbitt@cpit.ac.nz

Two previous studies by McCarthy and Nesbit (2003) and McCarthy and Nesbit (2004) have explored issues relating to (a) the use of technology partnership agreements and service level agreements for the provision of IT services by internal IT departments and (b) the measurement of financial performance using cost centres and profit centres were explored.

In the first of these studies the participants were people involved in IT management roles in the public sector. In the second study the participants were a sample of participants at the Annual Conference of National Advisory Committee on Computing Qualifications in 2003, and were all employed in an academic role in an Institute of Technology or Polytechnic in New Zealand.

In this second study there appeared to be a reasonably high level of agreement with issues surrounding the quality of IT service delivery and with the idea that the financial performance of an internal IT department should be measured. There was however, quite a divergence of opinion as to how the financial performance should be measured, and in the conclusion to the study the question was raised as to whether the same divergence of views would be present amongst a group of business related academics.

Continued...

The purpose of this paper therefore is to present the results of an exploration into the views of the participants of the Annual Applied Business Education Conference in 2003, to compare the views of business academics with IT academics when it comes to the issues of (a) the use of technology partnership agreements and service level agreements for the provision of IT services by internal IT departments and (b) the measurement of financial performance using cost centres and profit centres.

This paper is part of ongoing research into the management of the provision of IT services by internal IT departments, with future research likely to include the perspectives of:

- A wide grouping of those in IT management roles in the public sector
- A group of people in IT management roles in the Institute of Technology or Polytechnic and wider tertiary education sector.

Successful Implementation of Reflective Learning Journals as a Learning and Assessment Method Within an Entry Level Accounting Paper

Louise MacKenzie

School of Accountancy, Law and Finance, Unitec New Zealand, Private Bag 92025, Auckland, lmackenzie@unitec.ac.nz

This paper outlines and evaluates the successful implementation of reflective learning journals as both a learning and assessment technique in an entry-level accounting paper.

In 2003 the School of Accountancy, Law and Finance at Unitec undertook a Teaching, Learning and Assessment (TLA) Pilot Programme. This initiative was aimed at introducing innovative teaching and assessment practices which assisted a transition from content-focused, lecturer-centred passive learning to more student-centred reflective learning.

There was also a need to promote the development of communication and academic competencies. Interpersonal and communication skills are widely recognised by the accounting profession as critical to successful practice and are recognised by the International Federation of Accountants as a key component of its Professional Skills standards for accountants.

One of the outcomes of the TLA pilot programme was the implementation, within the entry-level accounting paper, of a compulsory Professional Skills component utilising specialist language tutors and requiring the students to complete individual reflective learning journals based on their accounting course work.

Reflective learning journals are not usually considered as a tool in the teaching of accounting. However, depending on the method of implementation, they can provide many benefits, both anticipated and unanticipated.

This paper outlines and discusses the implementation procedure of the reflective learning journal assessment and summarises the final feedback from students and staff. It concludes that reflective learning journals have a role to play in an entry level accounting course, and gives suggestions on how to successfully implement this method of assessment.

Improving the Proficiency of your English-as-a-Second-Language Students

Jim Madden

Unitec New Zealand, Private Bag 92025, Auckland, jmadden@unitec.ac.nz

The author has over 30 years' experience in training teachers of foreign and second languages. This paper examines why everyone learns their first language with little conscious effort but many people struggle to learn a second language. He will look at the difference between naturalistic learning and traditional learning in classrooms. Most of the international students in your classes already have most of the English they need inside their heads. The problem is – they cannot get it out easily! The author looks at how you can deliver your course, whatever the subject, so that the students can improve their communication competence.

Organising, Monitoring and Assessing Team Performance in Group Assignments

Jim Madden

Unitec New Zealand, Private Bag 92025, Auckland, jmadden@unitec.ac.nz

This paper examines how to organise students into teams that are diverse but which contain the basic range of skills needed for a team to operate successfully. It examines systems that monitor team performance during the assignment and allow intervention when teams are not working well. Finally it describes an assessment system that rewards both team and individual performance, and subtracts marks from those team members who have not done their share of the work in researching and preparing for the assignment.

Self-Directed Learning Strategies Amongst Diverse Student and Lecturer Populations

Alex Maritz

School of Management and Entrepreneurship, Unitec New Zealand, Private Bag 92025, Auckland, amaritz@unitec.ac.nz

Rachel Yurak

School of Management and Entrepreneurship, Unitec New Zealand, Private Bag 92025, Auckland, ryurak@unitec.ac.nz

One of the defining characteristics of adult learning and education is the expectation that undergraduates will exercise some responsibility for the management of their learning (Ottewill: 2002). This paper evaluates a number of proposed learning principles and associated learning strategies, within the context of diversity amongst students. Particular reference is made to the New Zealand Diploma in Business, subject area of 141 Marketing Principles.

A Balanced Life ???

Arvind Masilamani

School of Business, Christchurch Polytechnic Institute of Technology, P O Box 540, Christchurch, masilamania@cpit.ac.nz

Gareth Richards

School of Business, Christchurch Polytechnic Institute of Technology, P O Box 540, Christchurch

A student's academic life is affected by family constraints, financial constraints, workload issues from paid employment, educational workload, social factors etc. If business is to benefit from having educated and qualified employees, then what are the perceived barriers that employees and potential employees face whilst getting an education and a qualification. This study attempts to provide a better understanding of the impact of family constraints, financial constraints, workload issues from paid employment, educational workload, social factors etc. on a New Zealand Diploma in Business student.

Small Business Education. A Unique Proposition?

Chris Matthews

The Open Polytechnic of New Zealand, Private Bag 31914, Lower Hutt, Chris.Matthews@openpolytechnic.ac.nz

Is small business education a separate discipline? Does it have its own challenges independent of those encountered in generic business courses?

86% of businesses in New Zealand are categorised as 'small business' and over 90% of these have five or less employees. This makes for some interesting challenges for any educator in deciding on what to teach and at what level to teach it.

With NZQA currently reviewing field business and its proposal removing the small business domain it is timely to discuss the place and relevance of small business education and training.

This workshop will look at the uniqueness of small business education and training and what are the current approaches towards ensuring that the largest proportion of the business market has appropriate and sufficient educational opportunities.

Applying Knowledge Management to the Delivery of an Online Knowledge Management Course

Trevor Nesbit

School of Computing and School of Business, Christchurch Polytechnic Institute of Technology, P O Box 540, Christchurch, nesbitt@cpit.ac.nz

During 2003, Christchurch Polytechnic Institute of Technology (CPIT) developed, a course in Knowledge Management (EB340 – Knowledge Management: Concepts and Practice) as part of the Bachelor of Information and Communication Technologies (BICT) and the Graduate Diploma in eCommerce (Grad Dip eCommerce). EB340, an 8-credit level 7 course, was offered for the first time in Term 4 of 2003, and was delivered in a fully online mode using Blackboard to a group of 20 students.

86

Some of the impetus for the development of the course came from including Knowledge Management as a topic in the Current Issues in eCommerce course as described by McCarthy and Nesbit (2003), and by a number of pieces of research that have been undertaken by academic staff at CPIT including Jolliffe and Nesbit (2002), Hoods and Nesbit (2003) and Nesbit (2003).

This paper seeks to answer the question of how knowledge management concepts can be used in the delivery of a knowledge management course. This is achieved by describing how the course was delivered using Blackboard; analysing how knowledge management courses, such as communities of practice as described by Skryme (2001) were used; and analysing students' responses to the course.

A Component Model for Knowledge Management, Supply Chain Management and Customer Relationship Management?

Trevor Nesbit

Christchurch Polytechnic Institute of Technology, P O Box 540, Christchurch, nesbitt@cpit.ac.nz

Cecile Hoods

Waiariki Institute of Technology, Private Bag 3028, Rotorua, cecile.hoods@waiariki.ac.nz

Hoods and Nesbit (2003) devised and tested a model for the relationship between Knowledge Management (KM), Supply Chain Management (SCM) and Customer Relationship Management (CRM), and conducted interviews with four practitioners in fields related to KM as an initial test of the model.

The results of this study indicated that the four participants had classified a series of definitions in such a way that demonstrated that they understood the concepts of KM, SCM and CRM successfully, but that there was little consistency in how they saw the relationship between the three disciplines. It was suggested that a wider sample of people should be surveyed to determine whether this phenomenon of seeing the relationship between the disciplines differently was widespread.

Chan and Swatman (1999) developed a component model for electronic commerce that suggested that what electronic commerce is depends on the background or discipline of the person that is viewing it. For example, the perspective of a lawyer may see the legal issues as being the dominant component, whereas a data communications engineer may see technology as being the dominant component.

The purpose of this paper is to build on the initial work of Hoods and Nesbit (2003), and to work towards the development of a component model for the relationship between KM, SCM and CRM similar in concept to the component model for electronic commerce developed by Chan and Swatman (1999). The perspectives of practitioners from a range of disciplines related to KM will be sought, and will be used to build a model to represent the views of people from each discipline.

NZIM Small Business Entrepreneurs Programme: Feedback on Whitireia Pilot Group

Janet Nixon

New Zealand Institute of Management, P O Box 67, Wellington, Janet_Nixon@nzim.co.nz

Batch Hales

New Zealand Institute of Management, P O Box 67, Wellington, Batch_hales@nzim.co.nz

The NZIM Small Business Entrepreneurs Programme is a 12-18 month mentored action research process for small and micro business. A pilot programme (the Whitireia Pilot Group) has been running for nine months and considerable changes have been made by the four businesses involved. Several other groups have since begun the process.

- 88 The group mentor and participants will discuss their experiences of the programme and their effect on their businesses. Representatives from Whitireia and WelTec will also discuss their experiences as providers of the programme.

The Reality of Dealing with a Non-English Speaking Student Body

Paul Rose

Whitireia International, P O Box 106219, Auckland, p.rose@whitireia.ac.nz

The New Zealand Diploma in Business is now being delivered to a target audience that is no longer exclusively made up of New Zealand citizens or people who will spend their working lives in the New Zealand business environment.

This raises issues in the way that subjects are delivered so that learning outcomes can be made more universally applicable.

It also raises issues about the way that students are taught to break through the English language barrier.

This paper looks at these issues from the perspective of one provider, based on a solid foundation of several years delivery to over 500 students who are foreign fee-paying students – mostly, but not exclusively from mainland China.

It asks four critical questions:

1. Should we regularly test students for changes to IELTS levels?
2. Should we reconsider the examination tools currently used?
3. What are the optimal course delivery materials?
4. How do we ensure the potential success of students going on to Degrees?

What Influences a Student's Decision to Major in Accounting?

Joseph Saenger

Eastern Institute of Technology, Taradale, Private Bag 1201, Napier, jsaenger@eit.ac.nz

A survey conducted at the Eastern Institute of Technology revealed that the following three main areas which had influenced a student's decision to major in Accounting were the:

- effectiveness of the teaching of accounting as a subject at secondary school;
- experience of students in an introductory accounting course at tertiary level; and
- perception of students towards the Institute of Chartered Accountants.

The paper will focus on how:

90

- each of the above factors either had a positive impact on the students or had caused students to steer clear of accounting altogether;
- educators can ensure that more students become enthusiastic about accounting; and
- ICANZ can change the perception of students towards the profession.

Cultural Competency and the International Student

Craig J Selby

Tertiary Education Consultant, P O Box 6481, Auckland Central, cj.selby@xtra.co.nz

Increasingly, significant numbers of international students are becoming the backbone of the New Zealand Diploma in Business in terms of student enrolments, yet are in the least favourable position for understanding the general context of the programme. Students new to New Zealand society lack the fundamental knowledge of cultural conventions and norms which underpin many of the examples and cases that we use in teaching. Cultural context to studies is important, and as educators, we need to address this for our international students, otherwise, we may in fact argue that we are setting them up to fail. This paper explores the role of cultural competency training in the New Zealand Diploma in Business, by suggesting how it can be incorporated, and by linking it to our pastoral care responsibilities.

International Students, Their Parents, and the Context of Business

Craig J Selby

Tertiary Education Consultant, P O Box 6481, Auckland Central, cj.selby@xtra.co.nz

Paul Rose

Whitireia International, P O Box 106219, Auckland, p.rose@whitireia.ac.nz

Educators are posed with new problems resultant from international students. Collectivity and family pressure in Chinese societies often result in parents seeking international education opportunities for children, without fully understanding the implications or relevance of such. The notion perceived by parents and student; 'study business and be guaranteed a management position' is a culturally-embedded construct, which results in students being sent to New Zealand, not having the necessary background nor the motivation for study, compounded by institutions not providing adequate preparatory and follow up services such as 'localisation' and 'career planning'. The result, students who do not know why they are studying; and a graduate profile of a student 'with a diploma but without a clue'. In this paper, the authors explore the educational implications of this, and suggest simple and practical ways that educators can use to attempt to minimise the negative impact that parental decision-making for career-path decisions have on students educational progress.

Existentialism in the Teaching of Ethical Business Decision-Making Models (R)

Robert Shaw

School of Business, The Open Polytechnic, Private Bag 31914, Lower Hutt, robert.shaw@openpolytechnic.ac.nz

Existentialism should be added to a practical model of business decision-making, say Agarwal and Malloy. This paper provides a critical examination of their decision-making model by reflecting on the nature of alternative theories of ethics and the particular account of existentialism that they advance. It begins by setting out the nature of the subject of business ethics and some of the tensions within the subject. If ethical theory is to be the base of business ethics teaching, and the basis of business ethics practice, then what theory of ethics is to be prescribed? Over the last twenty years deontological and teleological theories (particularly utilitarianism) have been the major theoretical perspectives. Existentialism is a radically different kind of theory because it challenges the notion of rationality inherent in both deontological and utilitarian reasoning and thus it is difficult to see how existentialism could be incorporated into a model of decision-making based on the rational-positive business tradition.

The Process for Effective Group Work Within Two Vertically Aligned Accounting Courses

Andrew Slessor

School of Accountancy, Law and Finance, Unitec New Zealand, Private Bag 92025, Auckland, aslessor@unitec.ac.nz

Louise MacKenzie

School of Accountancy, Law and Finance, Unitec New Zealand, Private Bag 92025, Auckland, lmackenzie@unitec.ac.nz

94 This paper examines the consideration given to establishing, monitoring and assessing group work for two vertically linked accounting courses. Although the promotion of group work as an assessment item is no longer a new concept, there still needs to be careful consideration given to the practical issues in order to fully support student learning.

Resistance from students is an initial natural reaction which needs to be addressed. Fair assessment considerations are critical for both students and lecturer and should not be ignored. Discussion on how teaching practice can support this assessment method is also outlined.

The linking of the group activities between the two accounting courses is important in helping the students progress from one course to the next course. The exposure to group activity in one course will reinforce their learning as they progress through the programme. This provides further support for achieving the attributes stated in the graduate profile. Student responses towards the group activities are discussed. Evidence is provided to support the further use of group activity as both an assessment method and for use during teaching time.

Accounting by Charities – A Challenge for Accounting Educators

Richard Woolf

School of Accountancy, Law and Finance, Unitec New Zealand, Private Bag 92025, Auckland, rwoolf@unitec.ac.nz

This paper looks at the current situation regarding accounting by charities in New Zealand. It refers to the present Charities Bill and outlines the background. This paper discusses the relevant needs for adequate financial reporting by the Charities sector and comments on how well the Bill meets those needs.

The paper also considers the impact of any new Charities compliance regime and suggests a pathway between this and the proposed amended Framework for Financial Reporting. It goes on to comment on overseas experience, and the difficulties of maintaining a consistent approach.

Finally, this paper considers the challenges for accounting educators in a changing accounting environment where a significant compliance overlay is being promulgated.

Increasing International Student Numbers: Impact on Teaching and Learning

Deniss Yeung

Waikato Institute of Technology, Private Bag 3036, Hamilton, Deniss.Yeung@wintec.ac.nz

In recent years international students have been providing both monetary and other benefits to the New Zealand education sector. It is important to make sure that these students are receiving quality service without having a negative impact on the provision of education to domestic students. In 2002 more than 80,000 foreign students studied in New Zealand, earning the country \$1.7 billion and making education the fourth-largest export earner, sandwiched between meat and horticulture (Asia 2000 report).

96

Increasing numbers of international students enrol in some classes at Waikato Institute of Technology (Wintec) but no research has been done to investigate the impact of such change on both students and teaching staff. Concrete information and knowledge about the feelings and concern of students (local and foreign) and teaching staff is called for to maintain service quality. The assimilation of foreign students into existing systems and curriculum necessitates interaction with both teaching staff and local students.

While we are enjoying the income these students bring, in some cases more than 70% of the class are international students. It is important and necessary for education institutes to understand the impact and the likely problems of such development. This paper reports on a study conducted using focus groups, aimed at diagnosing the feelings and concerns of teaching staff, local and foreign students regarding these high numbers of international students, and suggests possible strategies/methods for all parties so as to maintain and improve our teaching and learning quality.