

# **Access but limited success? Impediments for students from disadvantaged communities in attaining university accounting qualifications**

By

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## **Abstract**

### **Purpose**

This paper examines issues of under-representation in accounting within a specific context and identifies potential barriers faced by students from disadvantaged communities' in completing a tertiary accounting qualification.

### **Design/methodology/approach**

The participants of the study were second and third year Pasifika students completing an accounting qualification. Data was collected via a five page survey questionnaire and analysed using descriptive statistics. Further data was collected through focus group meetings and analysed using descriptive narrative to capture the lived experiences of students.

### **Findings**

The findings of the study suggest that better student engagement; use of culturally responsive pedagogy; use of assessment methods that have more practical components such as workshop exercises; and more strategic use of group work could help enhance the retention and success of Pasifika students in accounting programmes. In addition, the findings show that institutional support for 2<sup>nd</sup> and 3<sup>rd</sup> year accounting papers needs to be more streamlined to achieve the objective of supporting students from disadvantaged communities.

### **Practical implications**

This research makes a significant contribution by informing accounting educators and tertiary institutions about potential barriers faced by students from disadvantaged communities in completing a tertiary accounting qualification. The findings will assist them in the design and implementation of actionable strategies to address success and retention rates for these students to achieve better outcomes for them.

### **Originality/value**

This research is original and complements earlier studies on potential barriers faced by students from minority communities in gaining tertiary qualifications and looks specifically at challenges faced by Pasifika students in gaining an accounting qualification.

**Key words:** Potential barriers, lived experiences, culturally responsive pedagogy, student centred learning

## INTRODUCTION

Government policies aimed at widening access and participation of under-represented social groups in higher education has received considerable attention in many countries (Benseman, Coxon, Anderson, & Anae, 2006; Bloor, 2001; Devlin, 2013). But research on trends in global higher education suggest that access alone does not help achieve social equity goals (Altbach, Reisberg & Rumbley, 2009). The International Association of Universities (2008, p.1) have adopted a key principle "...access without a reasonable chance of success is an empty promise". Governments throughout the western world are now demanding improved student outcomes in terms of high success and retention rates of the under-represented students (Benseman et al., 2006; Thomas, 2002; Zepke & Leach, 2005). In the UK, success in higher education for students from lower socio-economic and disadvantaged groups has become an important policy goal for the government (Hockings, Cooke, Yamashita, McGinty, & Bowl, 2008). In Australia, success and achievement remains a major concern, although the government set an ambitious target of 20% of higher education enrolments at undergraduate level by 2020 to address under-representation from low socio-economic backgrounds (Devlin, 2013). Similarly in New Zealand, the success and retention rates for students from disadvantaged communities, such a Maori and Pasifika remains relatively low compared to other groups despite government policy efforts over the past two decades (Benseman et al., 2006; Scott, 2005).

The aim of this study is to investigate potential barriers through the lived experiences of Pasifika students to help inform and assist accounting educators and tertiary institutions in the design and implementation of actionable strategies to improve the success and retention rates of students from such disadvantaged communities. Lifting the Pasifika educational achievement is a key priority for the government and tertiary education providers. The Pasifika Education Plan 2013-2017 emphasizes the social, cultural and economic benefits of enabling Pasifika learners to attain higher levels of tertiary level qualifications (New Zealand Ministry of Education, 2014). However, despite the many initiatives Pasifika students are still disproportionately underrepresented in many professions including accounting. While numerous studies have examined issues related to widening the access, success and retention of under-represented groups, the gap has not closed. Why? Indeed, this is a complex problem deeply rooted in history, culture, and the economic and political structure of nations and societies (Altbach, Reisberg & Rumbley, 2009). It is, therefore, pertinent to examine issues of under-representation within specific contexts taking into account culturally appropriate pedagogy of teaching and different learning methods (Nguyen, Terlouw, & Pilot, 2006) as well as the role of the 'institutional habitus' ( Thomas, 1997; Thomas, 2002).

Prior research also suggests that under-represented groups have low success and retention because they attend particular types of institutions and programs that offer limited opportunities for employment and further study (Altbach, Reisberg & Rumbley, 2009). This study is unique since it examines the success and retention of under-represented students enrolled in a higher prestige program of study at a public university that offers greater job opportunities. Undoubtedly, the study promises to be more informative as one would normally expect higher completion and success rates from enrolment in such high demand programmes. Moreover, by focusing on the lived experiences of students in their second and final year papers of the more prestigious accounting degree programme, the study helps promote a greater understanding of student retention and success at the level of the specific discipline and subject area. Very few recent studies have examined success and retention in relation to specific disciplines or subject areas. This research employs a range of research methods, including a literature review, focus

groups, survey questionnaires, and statistical analysis. The remainder of the paper is structured as follows: The next section continues with the literature review which is followed by the research methods section after which the findings are presented and then the final section provides a summary and conclusions followed by suggestions of future research.

## **LITERATURE REVIEW**

### **Ethnic minorities and higher education**

Altbach, Reisberg & Rumbley (2009) in their report on trends in global higher education prepared for the UNESCO 2009 World Conference on Higher Education suggest that under-represented populations tend to be less well-prepared for higher education, have low rates of completion, and mechanisms to support success are rarely in place, or if they do exist, are inadequate. Their report also claims that “(r)esearch shows repeatedly that disadvantaged populations once enrolled are less likely to continue to degree completion” (Altbach, Reisberg & Rumbley, 2009; p. 41). These findings present numerous challenges to the institutions enrolling students from the disadvantaged groups. In the United States, retention of ethnic minorities continues to be a major concern in American Higher Education (Padilla, Trevino, Trevino, & Gonzalez, 1997) and despite impressive enrolment growth, graduation numbers of ethnic minorities has been disappointing (Carey, 2008). In a UK study, Thomas (2002) found that values and practices of a higher education institution impact on student retention while Hockings et al. (2008) found that not all pedagogies engage the diverse interests or meet the needs of all students. Hence, new systems for academic support and innovative approaches to pedagogy are necessary including efforts to align the curriculum and teaching approaches to specific student learning needs.

New Zealand has similar student retention problems and consequently the focus of government policy has been on how best to retain the under-represented groups once they are enrolled into tertiary programmes (Benseman et al., 2006). Students of Pasifika ethnicity have the lowest university completion rates in New Zealand (Scott, 2005). Pasifika is a term used to describe people living in New Zealand who have a Pacific Islands ancestry or heritage (Gorinski & Fraser, 2006). Thompson et.al (2009) claim that engagement of Pasifika students in education has been an issue that links to student under achievement and retention. Under achievement and retention of Pacific learners in the tertiary sector, according to Thompson et al. (2009) is attributed to several factors which include academia being a foreign environment; the culture of the Pacific learner as being too demanding; Pacific learners tending to lack family support; Pacific families not understanding what is required to succeed in academic studies; and the financial and social background of the student’s further disadvantage them from succeeding.

### **Enhancing learning through engagement**

Student engagement is an important component of learning, achievement, retention and success. In relation to Pacific learners, student engagement simply refers to their willingness to participate in routine activities through class attendance, submitting required work and following teacher’s directions (Gorinski & Fraser, 2006; Harkness, Parkin & Dalgety, 2005). Students of Pasifika ethnicity have been found to have the lowest completion rates over all levels in New Zealand (Scott, 2005) and according to Thompson et.al. (2009, p. 3) “...it is fair, based on what we know from retention and achievement levels of Pacific students, to say that the level of engagement for Pacific learners is less than mainstream students.” Thompson et.al. (2009, p.1) claim that:

“Pasifika students’ lack of engagement in classroom discussions and with the classroom curriculum has been identified as the result of many factors including the tertiary educational environment being a foreign place. Unfamiliar educational pedagogies and curriculum content often leave Pacific students feeling lost and alienated. Feelings of loss and alienation lead to missing classes, lack of engagement in class discussion and with class curriculum. The lack of attendance in class, the lack of engagement in class discussion and with the class curriculum results in poor achievement, low success and high dropout rates.”

Appropriate teaching methodologies, cultural contextualisation and customisation of teaching has been identified as necessary components to enhance Pasifika students’ engagement in learning (Manu`atu, 2000; Meyers, 2003). Hockings et al. (2008) found that to engage previously underrepresented students and hence retain them, it is critical to align the curriculum and teaching approaches to student’s needs, interests, learning styles, and previous experience. Thompson et al. (2009) suggest that to engage Pacific learners, a safe and supportive environment must be created which includes factors such as building trusting relationships with learners, feeling passionate and showing learners you care, making them feel comfortable to communicate and join the discussion, talking with them and not at them and providing food and space. Thompson et al. (2009) also emphasise the importance of acknowledging the context of Pacific learners – their identity, values, spirituality, family, friends and the community they belong to as well as the use of appropriate teaching methods.

### **Culturally responsive pedagogy**

An increasing ethnic-minority student presence in western classrooms due to constantly changing demographics has generated lots of discussion and debate on culturally appropriate pedagogy (Brown-Jeffy & Cooper, 2011). It has been suggested that education practices should match student’s culture to achieve greater success for students from disadvantaged minority communities (Ladson-Billings, 1995; Thomas, 1997). The call for culturally appropriate pedagogy began in the 1990’s to address the lack of success of ethnic minorities and disadvantaged communities in western education systems (Brown-Jeffy & Cooper, 2011; Nguyen et al., 2006). Brown-Jeffy and Cooper (2011, p.67) define culturally appropriate pedagogy as “a way for schools/institutions to acknowledge the home-community culture of the students, and through sensitivity to cultural nuances integrate these cultural experiences, values and understandings into the teaching and learning environment”. Common synonyms used by researchers for this type of pedagogy include: culturally relevant, culturally responsive, culturally respectful and culture-sensitive (Nguyen et al., 2006).

It has been argued by Kepa and Manuatu (2011) that individualism underpinning technocratic approaches to education in western countries marginalise indigenous and migrant people. They suggest that Maori and Pasifika people in New Zealand are left vulnerable and marginalised in the dominant English-speaking mainstream society as they do not tend to do well in higher education. They recommend the use of pedagogical approaches that take into account language and cultural differences for capacity- building and strengthening the potential of the disadvantaged groups. This is supported by Brown-Jeffy and Cooper (2011) who suggest that identifying variation of cultures within the classroom is critical for creating an environment for equitable learning. They further argue that a goal for education research is to find effective ways that can be used to teach students from different ethnic or cultural background to achieve greater educational success for students from disadvantaged communities.

In a New Zealand based study, Fletcher, Parkhill, Fa'afoi, Taleni, and O'Regan (2009) found Pasifika students' overall learning was more likely to be enhanced when Pasifika values, cultural knowledge and language identifies were made an implicit part of teaching and learning practices. However, as Young (2010) asserts despite the promotion of culturally relevant pedagogy by scholars and practitioners as an effective tool to work with students of diverse backgrounds, it is often not commonly understood as a conceptual framework that advocates the elements of academic success. The findings of Young's (2010) study suggests a lack of support to adequately implement theories into practice. She suggests that there needs to be greater dialogue between scholars and practitioners to more consistently utilise the theory of culturally relevant pedagogy in academic research and classroom instructions.

### **Teaching pedagogies and learning methods**

While much of the focus has been on learners', the teacher's role, teaching philosophies and pedagogies in engaging students are also important (Ross, 2008; Helu-Thaman, 2003). Many international retention studies found that teachers' practices play a pivotal role in influencing early departure. Prebble et al. (2004) synthesize international retention research literature and then identify teaching and teachers as key retention factors in 46 out of 146 studies. In a UK study, around a quarter of the 2151 respondents felt their unhappiness with teaching and personal support influenced moderately or considerably their decisions to depart early (Yorke & Longden, 2004). Astin (1993) found that student orientation towards teachers and teaching functions was a more substantial factor on student outcomes than almost any other environmental variable. Ross (2008) argues that the teacher's pedagogical practices may be culturally unresponsive to the student's learning. A number of studies have emphasised the designing of learning environments for cultural inclusivity and ensuring more equitable and culturally responsive education (Castagno & Brayboy, 2008; McLoughlin, 2000). Culturally responsive teaching could include acknowledging and validating prior knowledge and experience of the student, using cultural references to impart knowledge and using innovative teaching and assessment strategies (Sheet, 2005).

Zepke, Leach, and Prebble (2007), I a New Zealand study, propose that a learner centred approach to teaching could assist student retention. Learner-centred teaching includes placing emphasis on various qualities: respect for students, approachability, interest in the subject, good organisation, appropriate assessments, fairness, cultural sensitivity, and willingness to adapt teaching to recognise and value the cultural attributes of learners from diverse backgrounds (Zepke & Leach, 2005). Thompson et al. (2009) believe that a constructivist approach to teaching and learning will lead to a positive engagement of Pacific Learners. After all, engagement is all about learning and enhancing success and achievement. For Pacific learners culturally responsive teaching pedagogy could be framed around core Pacific values such as spirituality, respect, metaphors, stories, humility, humour, affection and relationships (Thompson, et al., 2009).

### **CONTEXT OF STUDY**

The research setting for this study is a large New Zealand University which is very diverse in terms of the ethnic make-up of the students. For the 2015 academic year a total of 29,134 students were enrolled at the university of which the greatest percentage were European (34.7%) followed by Asians (25.4%). Other ethics groups include Maori (8.6%) and Middle Eastern (1.9%). Pasifika students made up 11.5% of the total student population. The university

is committed to the advancement of the Pacific communities in New Zealand and has a separate office of Pacific advancement. The university's Pacific advancement initiatives are designed to encourage access, success and advancement of Pacific staff and students, and promote teaching and research that benefits Pacific communities.

The foci of this study are Pasifika students studying for an accounting qualification in the Faculty of Business and Law. For the 2015 academic year 6,828 students were enrolled for programmes in the Faculty of Business and Law. Like the university, the Faculty of Business and Law has a diverse ethnic mix of students with the largest groups being Asian (33%), European (25%) and Pasifika (13.5%). Interestingly, looking at the gender make up of each of the ethnic groups for the Europeans it is pretty even with 51% of the students being female and 49% male. It is similar for Asians with 53% females and 47% males. However, 66% of the enrolled Pasifika students were females and only 34% male.

## **RESEARCH METHOD**

### **Participants**

The participants in the study were 62 Pasifika students enrolled in 2<sup>nd</sup> and/or 3<sup>rd</sup> year accounting papers studying for a Bachelor of Business degree. Over the three semesters during which data was collected, 76 students who enrolled in 2<sup>nd</sup> and 3<sup>rd</sup> year accounting papers were identified as belonging to the Pasifika group through information provided by the office of the Maori & Pacific student coordinator in the faculty of Business and Law. Thus of the total sample of 76 students, 82% participated in the study. In terms of gender, 40 of the students were female (65%) and 22 male (35%). The vast majority of the students who were surveyed were full time students (87%) and in the 20-29 age group (76%). In terms of ethnic make-up, 37 students (60%) identified themselves as being Samoan with the next biggest group being Tongans (19%), followed by Cook Island Maori (11%). Of the others 4 were indigenous Fijians (6%) and 2 Niuean's (3%).

### **Data Collection**

Data was gathered via a five-page survey questionnaire administered to students who were identified as belonging to the Pasifika group as described in the participants section above. Appropriate ethics approval was received for the survey. The survey questionnaire was self-designed. The first part of the survey collected demographics data such as their enrolment status (full time or part time; domestic or international; 2<sup>nd</sup> year or 3<sup>rd</sup> year), their gender and age group and their ethnic group. Part 2 of the survey collected information on the students' self-perception of their progress and factors that were helping or hindering their progress. These included factors that were identified in previous surveys of Pasifika students (Thompson et al., 2009; Fletcher et al., 2009). The questions in part 3 of the survey collected information on engagement, utilisation of support services, availability of required resources, and the preferred learning and assessment methods. The issue of engagement of the Pasifika learner is extremely important as suggested by Helu-Thaman (2003). Questions about the utilisation of support services were asked as some services such as iMAPS workshops have been specifically set up to support Pasifika students so it was deemed important to find out how well they are utilised. Questions on availability of resources are important as most Pasifika students come from the lower socio economic group and anecdotal evidence suggests that they sometimes lack the required resources such as textbooks. The questions on the preferred learning and assessment methods were based on all the different methods used in the teaching and

assessment of accounting at the university that was the foci of the survey. Part 4 of the survey had an open ended question which asked students, based on their experiences, to suggest the main factors that were contributing to the success or lack of success of Pasifika students in completing a university accounting qualification.

A Pasifika research assistant sent e-mails and text messages to all the 76 identified Pasifika students enrolled in 2<sup>nd</sup> and/or 3<sup>rd</sup> year accounting papers and invited them to a nominated room where the survey was administered face to face. The research assistant provided the students with a participant information sheet and explained how the questions were to be answered. Most of the participants completed and submitted the survey questionnaire on the day of the survey but a few took them away and dropped them off in a nominated box after completing it. Follow up e-mails and text messages were sent and students who had not participated in the first round of the survey were invited to participate in the survey. The rationale for the research, which was to identify the potential barriers for Pasifika students, was clearly explained to the participants which could be a reason for the high participation rate as Pasifika people tend to strongly support initiatives involving their community. Further information was collected via three follow up focus group meetings. At the time of completing the questionnaire students were asked to indicate if they wished to participate in the focus group meetings and those that did provided contact details and were later contacted by the research assistant and invited to the focus group meetings. As Bloor (2001) suggested focus groups provide a contemporary extension of surveys as they can act as an interpretive aid to survey findings. Focus groups meetings also provide an opportunity to gain knowledge through the lived experiences of the participants.

## **Data Analysis**

Quantitative data collected from the survey was analysed using descriptive statistics to find percentages, mean scores and/or rankings for the numerous questions contained in the three sections of the survey. The first part of the survey collected demographics data, the second part information about what was helping or hindering students' progress and the third part about their experiences while studying accounting papers, including learning styles and assessment preferences. The purpose of the focus group meeting was to provide an in-depth exploration of the students' experiences during their study of accounting papers. Data collected from the focus group meetings was analysed using descriptive narrative. Reliability of the collected and analysed data was established through the collecting and analysing being done by two separate research assistants. The analysed data was further checked for accuracy by the members of the research team.

## **FINDINGS**

### **Students' self-perception of achievement**

One of the themes emerging from the literature is Pasifika students' lack of self confidence in their ability (Helu- Thaman, 2003; Thompson et al., 2009) which seems to negatively impact on their achievement. This lack of self-confidence impacts of their belief in their ability and hence they do not seem to achieve at their optimum level. The first question in the second part of the survey questionnaire asked the students to rate their achievement in the accounting papers studied so far as being excellent, good, satisfactory or unsatisfactory. The majority of the students rated their achievement as being either satisfactory or unsatisfactory with few students rating their achievement to be excellent- the two students who rated themselves as

achieving at an excellent level were females. As observed earlier, of all the Pasifika students enrolled in the Business and Law Faculty, 66% were females and 34% male. This is reflected in the survey sample as 65% of the surveyed students were females and 35% male. Interestingly, the majority of females rated their achievement as being satisfactory, good or excellent compared to males, the majority of who rated their achievement mostly as being satisfactory or unsatisfactory. One of the reasons for this could be that for the open ended question in part 4, when asked to suggest factors that were contributing to the lack of success for Pasifika students, for the majority of male students it was lack of self-confidence and sports commitments.

### Factors enhancing learning and success

Students also identified a number of positive factors as well as learning barriers through their lived experiences which influenced their achievement and success in accounting papers. These are presented in table 1 below. The five most important factors that students found helpful with their learning, engagement and success were regular class attendance, help and support provided by lecturers, having the required resources (e.g. textbook), submitting assessments on time and having prior knowledge in accounting. Interestingly, students gave a low rating to the institutional support mechanisms such as help from iMAPS (inspiring Maori and Pasifika students) and Learning Support Centre.

Regular class attendance ranked as the most important factor in achieving success. Students generally felt that a lot of learning takes place in the classroom and if they missed classes, then they had to study a lot more on their own. According to Respondent D from Focus Group 1, attending lectures and going to workshops was among the most important factors that have helped accelerate learning.

*“...because then I don’t have to do much study. If you don’t go to lectures and workshops then you have to do a lot of study. I like going to workshops because they are really helpful and there are few people in there and you can actually ask questions, compared to lectures. I attend workshops regularly.” (Focus Group 1 – Respondent D)*

The list of factors enhancing learning and their rankings (1-highest and 9-lowest) is provided in Table 1 below.

**Table 1:** Factors enhancing learning and success

Factors that helps in learning	Ranking*
Regular class attendance	1
Help and support provided by lecturers	2
Having required resources i.e. textbooks	3
Submitting assignments on time	4
Having prior knowledge in accounting	5
Help and support provided by peers	6
Help and support provided by iMAPS	7
Help from Learning Support Centre	8
Other	9

\*Ranking is based on the average of scores given by students for each factor

While students recognised that regular attendance was important, they commented that there were other factors such as poor time management, church and family commitments and uninteresting lectures which prevented them from regular class attendance.

*“Some of my classes were really early in the morning or really late at night and I didn’t like that so I barely went to class. And when I did go to class I couldn’t really understand a few of the lecturers I had. Language barriers. Or my lecturer would be so monotonous and boring that I’d fall asleep.”* (Respondent K – Focus Group 3)

Help and support from lecturers was identified by students as the second most important factor that influenced their study and successful completion of courses. Respondents from the focus group meetings indicated that students generally felt comfortable interacting with their lecturers when the lecturer is nice, friendly and approachable.

*“...if the lecturer is nice and takes the effort to learn my name then I feel more comfortable talking to them. If they don’t then my interaction with them is very minimal.”* (Respondent F – Focus Group 3)

*“I like lecturers that are friendly. If they aren’t then I don’t really talk to them.”* (Respondent J – Focus Group 3)

*“Some of them are easy to approach and some of them aren’t very nice when people asks them things. With one of my lecturers, I would rather go read the textbook and figure it out myself than ask her because when people ask her questions she always says “what do you think?”* (Respondent D - Focus Group 1)

Generally students who are shy and feel they are performing poorly, fail to interact with their lecturers.

*“I’m shy with some of my lecturers. I’m also shy in the class room so I prefer to email them because sometimes I’m too afraid of looking silly. When lecturers ask the class questions I never answer.”* (Respondent B - Focus Group 3).

*“If I am doing well in my paper then my interaction with the lecturer is high. If I’m doing badly then I try and avoid them because I feel embarrassed.”* (Respondent H – Focus Group 3)

Students also felt that interactions with lecturers helped enhance and contribute positively towards their learning.

*“When my lecturer would point out important factors and show urgency in their teaching, I would also show the same urgency towards my learning.”* (Respondent K – Focus Group 3)

### **Factors hindering learning and success**

Table 2 identifies the factors hindering learning and success. Time management issues, lack of preparation for class, lack of self-confidence and poor attendance were the top ranking factors.

**Table 2:** Factors hindering learning and success

Hindering factors in learning	Ranking*
Time management issues	1
Lack of preparation for class	2
Lack of self confidence	3
Poor class attendance	4
Being first in family to pursue a university qualification	5
Lack of appropriate resources	6
Lack of prior knowledge in accounting	7
Other such as work & family commitments	8
Lack of help and support from lecturers	9
Non submission of assessments	10
Sport commitments	11

\*Ranking is based on the average of scores given by students for each factor

A number of students said they had difficulty splitting time between study, leisure, family, friends and church commitment. The following were some of the comments made at the focus group meetings:

*“For me it’s time management. I tend to choose my leisure time over my study time.”*  
(Respondent A - Focus Group 3)

*“For pacific islanders, we have large families so it’s quite difficult to get in a mind frame where you are able to concentrate while at home... not having good time management and not setting priorities doesn’t help.”* (Respondent B – Focus Group 1).

*“One of the difficulties for Pasifika students is setting priorities. There are some stuff like church and family gatherings which you have to spend a lot of time on and you end up doing last minute studies. There’s not much you can do to change that, but it’s important that you manage your time properly.”* (Respondent D – Focus Group 1).

It seems that time management issues led to lack of preparation for class and poor class attendance. As was commented by a student

*“I’ve found it hard at times doing accounting papers... it’s probably because I’m really lazy. I rarely ever did readings.”* (Focus Group 3 – Respondent K)

In part 4 of the survey questionnaire students were asked to, based on their experiences, suggest the main factors that were contributing to the lack of success of Pasifika students in completing a university accounting qualification. Based on the responses the most frequently identified barriers were lack of self-confidence, language barrier, church and family commitments, time management issues and lack of family support. As most of the students were born in New Zealand it is assumed that they will not have any issues with language as they have been through the school system where English is the main medium of communication. However, this is not the case as the following comments from the students illustrate.

*“My family doesn’t speak English so my English isn’t as good as some of the other students and I find it hard to understand the lecturers and the textbooks which makes it*

*hard for me to learn. I can't be bothered sometimes because of that* (Focus group 3-respondent F)

*"I seldom asked for help as my English is pretty bad so that's made my learning pretty slow"* (Focus group 3-respondent I)

*"My English isn't the greatest and which makes things a bit harder for me"* (Focus group 3-respondent J)

## Teaching and learning methods

Pasifika students identified their most effective learning methods when choosing to study accounting as: doing practical exercises, attending lectures, learning from real life examples, reading from textbook and completing internal assessments. Surprisingly, technology based learning and learning by working in groups were not the most effective methods of learning accounting. Results are shown in Table 3 below

**Table 3:** Students' preferred learning methods

Effective Learning Methods	Ranking
Doing practical exercises	1
Lecture	2
Learning from real life examples	3
Reading from the textbooks/articles	4
Completing internal assessments	5
Technology based learning	6
Working with others in groups	7
Learning using accounting software	8
iMAPS workshops	9
Doing final exams	10
Others - study group with other Pacific Islanders	11

Doing practical exercises was ranked as the most effective method. Respondent C from Focus Group 2 explained:

*"Pasifika people are very visual learners. So I like to do practise questions and like to relate the content to real life examples because it helps me remember what I am learning. I think it is helpful if lecturers relate it to real life examples too because in that way I can understand it better when it is being taught to me."*

A number of students said that they learn more when the lecturer works out examples with the class. However, students generally prefer to be given time to answer the questions.

*"When the lecturer works out examples with the class, I learn more instead of doing it myself. Only some lecturers do this."* (Respondent A - Focus Group 1)

*"I'm a practical learner. I love to do examples. I find it helpful when lecturers give you questions to do and give you time to answer it yourself during class. Sometimes lecturers*

*just give us a question and work through it straight away without giving us time to even read it.” (Respondent A – Focus Group 2)*

Some students said that they learn best from model answers, recording and listening notes, relating notes to real-life situations and even making a song out of the notes. The following are some comments from Focus Group 3 meeting:

*“Model answers are huge for me because it makes me feel more confident with whatever work I am doing. This could be essays, reports or math equations. I always feel better being shown a model answer and the steps towards getting that answer.” (Respondent K)*

*“I record myself saying my notes and just relax and listen to them. It’s been pretty effective so far. I did it for one of my exams and did pretty well in it.” (Respondent B)*

*“I think recording yourself and listening to it is good. Growing up and always going to church and Sunday school has taught us to become good listeners so I think when we hear something over and over again we tend to get a lot out of it.” (Respondent E)*

*“I just practise and practise. Sometimes I try make a song or rap out of it to help me remember it better.” (Respondent J)*

*“I try relate my notes to real life situations. It helps me remember things better.” (Respondent G)*

*“Hands on stuff. Being shown step by step how to do something or how to answer something and then and then be given practice questions straight after to try on my own.” (Respondent K)*

It also seems that students work best during their class times which they often find is limited.

*“I’m a practical learner too and like doing practise questions as well. I usually do the question over and over again until I fully understand it. But it’s hard because I can’t really do that in class because time is limited. And when I leave class I either forget to go over the work or can’t be bothered.” (Respondent B - Focus Group 2)*

Most Pasifika students preferred lecturers giving individual attention to students, although there were a few exceptions.

*“I also like having one on one sessions with the lecturer.” (Respondent H – Focus Group 3)*

*“I prefer it when my teacher comes up to me and runs me through things. I guess it shows me that they do notice me and them care which is pretty motivating.” (Respondent G – Focus Group 3)*

*I don’t really like it when teachers come up to me. I prefer to do my own thing. (Respondent D – Focus Group 3)*

*“I like it way better when the lecturer comes up to me and shows that they care. It makes me want to listen to them and do good for them.”*(Respondent B - Focus Group 3, Respondents A and J agree)

Pasifika students ranked lectures as the second most effective method of learning and in preference to technology based learning. According to respondents at Focus Group 1 meeting:

*“I learn best by going to lectures and workshops and by using the textbooks. Most of the textbooks are really good.”* (Respondent E)

*“I go to lectures workshops and use textbooks. A lot of people say it’s not worth buying textbooks but I always get them and do the questions in them and watch YouTube.”* (Respondent D)

Students also prefer to have lecture slides given to them prior to the lecture.

*“I like reading the slides before I go to the lecture so that when I do go I have an idea on what they are going to talk about.”* (Respondent D – Focus Group 1)

*“I print off the slides and write notes below them so it’s always helpful when I can write down helpful things that lecturers say.”* (Respondent B – Focus Group 1)

While working in groups was not the preferred method of learning, there were still some students who like to work together. However, they did not like group presentations.

*“A lot of my Pacific Island friends love to work together so we get a massive board and write everything and go through it together. I like to use colours to make things more interesting...but I tend to worry more about presenting the work to the class so I don’t take in any information during that time... I don’t like feeling pressured to talk about things I’m uncertain of.”* (Respondent B – Focus Group 1)

*“I and my friends have study groups and we divide the weeks between all of us and we each take turns teaching the others about those weeks.”* (Respondent H – Focus Group 3)

It was clear from the Focus Group 1 meeting that none of the students would like to get up and do presentations.

*“For presentations I only put on a brave face when we are marked on it. If I don’t agree with group members I won’t say anything.”* (Respondent A – Focus Group 1)

### **Assessment Type Preferences**

A majority of Pasifika students (68%) have a preference for internal assessments over final exams and only 27% said they enjoyed group work and group assessments (see table 4 below).

**Table 4:** Feedback on assessment preferences

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total
The assessment instructions provided by my lecturers were always clear/understandable	0%	6%	32%	32%	29%	100%
I enjoyed group work and group assessments	15%	21%	37%	19%	8%	100%
I prefer internal assessments over final exams	2%	10%	21%	16%	52%	100%

The biggest concern over group work and group assessments were that “*not everyone contributes*” (Respondent A – Focus Group 1).

*“I don’t like group work because I am always put with people that don’t put as much effort in as I do. When it comes down to that, I try take the lead and do other people’s parts if they aren’t willing to do it because I really want a good grade. I like individual assignments like essays.”* (Respondent A – Focus Group 2)

However, there was a recognition that group work was necessary.

*“Group work is the worst but it’s necessary.”* (Respondent E - Focus Group 3)

*“I reckon group work is good because it allows us to experience working with other people before getting out there into the real world. So we walk away from university with knowledge on what it’s like to work with difficult people.”* (Respondent A - Focus Group 3)

In terms of assessment types, most seem to prefer workshop exercises and quizzes over group assessments and oral presentations (see table 5).

**Table 5:** Assessment type preferences

Assessment Type	Ranking
Workshop exercises	1
Workshop quizzes	2
Online quizzes	3
Tests	4
Case studies	5
Research Projects	6
Exams	7
Group assessments	8
Oral presentations	9
Others (eg weekly blogs)	10

*“Quizzes are really helpful.”* (Respondent B – Focus Group 1).

*“Fortnightly and weekly quizzes are good because they help me keep on top of things.”* (Respondent E – Focus Group 3)

Students who did not like final exams gave numerous reasons such as:

*“I don’t cope well with exams, I struggle with them. I like individual assignments like essays”* (Respondent A – Focus Group 2).

*“I’m not an exam person. I do well in assignments but when it comes to exams I’m not good at them”* (Respondent E – Focus Group 1).

*“I don’t like exams ... Exams are so hard and it’s a lot of pressure to condense all the content into a few weeks of study. And on top of that there are also assignments that are due just before exams which makes that period a lot more hectic”* (Respondent B – Focus Group 2)

*“I don’t like exams because some lecturers tell you to learn the entire 12 weeks. I prefer being told specific things to learn. Having guidance on the main material to learn is better”* (Respondent B – Focus Group 1)

### **Institutional support**

It comes as no surprise that students regularly use textbook and other library resources (84%) and online learning resources (93%) because of the compulsory nature of the course requirements. However, the findings that come as a surprise is that only 17% regularly attend iMAPS workshops and only 15% regularly use the services provided by the Learning and Support Centre. Also few students seemed to be utilising peer support services (see Table 6).

**Table 6:** Students’ utilisation of support services

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Total
I regularly attend iMAPS workshops and find them useful	18%	15%	50%	12%	5%	100%
I regularly use services provided by the Learning and Support Centre (Te Tare Awhina)	23%	35%	27%	13%	2%	100%
I regularly use textbooks and library resources	0%	3%	13%	54%	30%	100%
I regularly use peer support services provided by peer tutors	23%	23%	35%	12%	7%	100%
I regularly use AUTonline resources	0%	0%	7%	44%	49%	100%

At the focus group meetings many students were unaware of the full extent of support provided by iMAPS which probably explains the low utilisation of the services provides. There was also a feeling that iMAPS was there more for supporting first year students.

*“I think it would help to make students more aware of iMAPS. People don’t actually realise how helpful it is until they get involved and get to know the iMAPS leaders”* (Respondent C -Focus Group 2)

*“iMAPS mainly helps first year students. Accounting was a massive step up in the second year and if I had more help I think I could have done better. The first year didn’t prepare me for the second year. It made accounting seem so easy”* (Respondent A – Focus Group 1)

Everyone in the Focus Group 1 meeting agreed with Respondent A that *“the first year made accounting seem so easy and did not prepare them for the second year”* and that *“there was a lot of help for first years but not for second and third years.”*

Those students who had utilised iMAPS and student support services found them usually helpful.

*“I use iMAPS services. iMAPS caters for all my needs so I don’t have to seek assistance from anywhere else”* (Respondent B – Focus Group 2)

*“I have been to a couple of the workshops offered by the student services for essay writing and report writing. I have also gone to see some of them for help for QMB. The people that helped me were good. I have seen the student advisors too and they were useful”* (Respondent E – Focus Group 1)

When asked for suggestions for improvements to learning support provided for Pasifika students commented that in addition to raising the awareness of iMAPS, more social events and extra tuition from accounting lecturers would be useful.

*“...it would be cool if we could meet others that are doing the same paper so that we can study together and talk about how we deal with assignments and the work load. I find it helpful when lecturers come in and help during iMAPS”* (Respondent B – Focus Group 2)

*“It would be good for the university to hold social events for Pasifika accounting students to meet”* (Respondent D – Focus Group 1)

When asked to suggest what additional help and support could help them achieve better results in accounting papers the four things that had the highest ranking were having: additional workshops before exams, all the appropriate resources, Pasifika peer tutors, and Pasifika support accounting tutor. Feedback from the focus group meeting tends to indicate that Pasifika students felt that more help and support was needed in the second and third year accounting papers as the comment below illustrate.

*“More help for second and third years because there’s a lot of help for first years but not for second and third years. IMAPS mainly helps first year students. Accounting was a massive step up in the second year and if I had more help I think I could have done better. The first year didn’t prepare me for the second year. It made accounting seem so easy”* (Focus group 1- respondent A)

## **SUMMARY AND CONCLUSIONS**

This study investigated potential barriers faced by students from a minority and disadvantaged community in gaining tertiary qualifications. The focus of the study were Pasifika students studying for an accounting qualification at a university in New Zealand. Despite numerous government and university initiatives the authors are concerned that although there has been an increase in access for disadvantaged communities in most western countries, this has not necessary resulted in greater retention and success in higher education for students from these communities and that they are still underrepresented in many professions. For example, the Pasifika people make up 14% of the population of Auckland but there are few Pasifika

accountants. The limited number of Pasifika students who enrol in accounting programmes seem to struggle through their study and based on anecdotal evidence, their dropout rates are much higher than for other ethnic groups. The aim of the study was to gain knowledge from the lived experiences of Pasifika students to get better insights into potential barriers they face in gaining an accounting qualification.

The findings show that for Pasifika students' the five most important factors that enhance their learning and success were regular class attendance, help and support provided by lecturers, having the required resources, submitting assessment on time and having prior knowledge in the discipline being studied at university. The students did not rate additional help and support provided from learning support centres or peer tutors as being highly important. While student's recognised that regular class attendance was very important for success in learning they commented that poor time management, church and family commitments and uninteresting lectures prevented them from attending classes regularly. Students commented that they were comfortable interacting with their lecturers if they were nice, friendly and approachable but tend to stay away from classes if lecturers do not seem to have these qualities. To enhance their retention and success in accounting programmes it is extremely important for the lecturers to create a caring and supportive environment as suggested by Hockings et al. (2008) and Thompson et al. (2009).

There has been much discussion in the literature on Pasifika student's lack of self-confidence (Helu- Thaman, 2003; Thompson et al., 2009). This tends to impact on their belief in their ability and hence their achievement. When asked to rank what factors they thought were hindering their learning and success Pasifika students found them to be time management issues, lack of preparation for class, lack of self-confidence, and poor class attendance. A number of students commented that they had difficulty with managing their time due to leisure, family and friends, and church commitments. Time management issues seemed to then result in a lack of preparation for class and poor class attendance. Lack of self-confidence was another important barrier and given the shy nature of the students it seemed to impact on their level of participation in class and group activities. The findings show that the majority of Pasifika students do not enjoy group work which is rather supervising given their communal way of living. The findings tend to suggest that they enjoy working with other Pasifika students so a requisite for group work for them may be to put them together in a group or have a number of Pasifika students in a group.

Culturally appropriate pedagogy has been promoted as an effective tool to work with students from diverse cultural backgrounds to improve learning outcomes for them (Ladson-Billings, 1995; Young, 2010; Brown-Jeffery & Cooper, 2011). In this study students were asked to identify their most preferred learning methods. Pasifika students identified that when studying accounting the most effective methods for them were doing practical exercises and learning from real life examples. Surprisingly, learning from lecture also ranked highly. This could be due to their shy nature and not having to answer questions as in a small class environment. Technology based learning and learning by working in groups did not rank highly in terms of the preferred learning methods. Internal assessment were preferred over exams with practical workshops and quizzes ranking highly. Exams, group assessments and oral presentations were their least favoured assessment types. It is pertinent therefore, to improve Pasifika students' retention and success in accounting programmes, to use methods that result in the greatest learning for them such as using practical exercises and real case examples and make greater use of internal assessment tools. A lot of accounting programmes currently tend to assess students mostly through tests and exams. Assessment via practical exercises and in class and

online quizzes could be used more which is likely to result in enhancing the achievement of Pasifika students.

Future research could investigate first year Pasifika students entering university to find out what motivated their choices of majors and their high school background as some of the students indicated that they lacked the foundation in the discipline they chose to major in. Also additional information could be collected from in-depth interviews of successful Pasifika graduates to learn more about the key reasons for their success. Based on the current and additional findings, actionable strategies could be formulated to help enhance Pasifika students' success and completion rates in university accounting programs.

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