

**An investigation of the factors that influence Chinese
students to do a Master of Professional Accounting
(MPA) program in New Zealand**

Qiufan(Jane) Yang

**A dissertation submitted to Auckland University of
Technology in partial fulfilment of the requirements for
the degree of Master of Business (MBus)**

2012

Department of Accounting

School of Business

Primary Supervisor: Professor Keith Hooper

Table of Contents

List of Figures	IV
List of Tables	V
Attestation of Authorship.....	VI
Acknowledgements	VII
Abstract	VIII
Chapter One: Introduction	1
1.1 Introduction of Current Study	1
1.2 Objective of Current Study	2
1.3 Overview of Research Methodology	2
1.4 Dissertation Structure	3
Chapter Two: Literature Review.....	4
2.1 Introduction	4
2.2 Accounting and Education in China.....	5
2.3 Professional Accounting Program	8
2.4 Trend of Studying Abroad	10
2.5 Conclusion	11
Chapter Three: Research Methodology and Procedure	13
3.1 Introduction	13
3.2 Grounded Theory	14
3.3 Coding.....	15
3.3.1 Open Coding.....	15
3.3.2 Axial Coding.....	17
3.3.3 Selective Coding.....	18
3.4 Research Design.....	18
3.5 Initial Sampling	20
3.6 Data Collection	21
3.7 Sampling in Open/Axial/Selective Coding.....	23
3.8 Conclusion	24
Chapter Four: Analysis and Findings	25

4.1	Introduction	25
4.2	Data Analysis.....	25
4.3	Findings.....	26
4.3.1	<i>Finding 1</i>	26
4.3.2	<i>Finding 2</i>	31
4.3.3	<i>Finding 3</i>	34
4.3.4	<i>Finding 4</i>	37
4.4	Theory Development.....	40
4.5	Conclusion	43
Chapter Five: Literature comparison and Conclusion		45
5.1	Introduction	45
5.2	Literature comparison	45
5.3	Contribution of Current Research	48
5.4	Limitation and Future Study	49
5.5	Conclusion of Current Study	50
References.....		52
Appendix 1		56
Appendix 2		59

List of Figures

Figure 1	16
Figure 2	17
Figure 3	25

List of Tables

Table 1	36
Table 2	40

Attestation of Authorship

I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor material which to a substantial extent has been submitted for the award of any other degree or diploma of a university or other institution of higher learning.

Acknowledgements

First and foremost, I want to express my sincere appreciation to my supervisor, Professor Keith Hooper, for his guidance, encouragement, and support. His patience for helping me clarify my doubts and giving me suggestions on any question that arose. His help enabled me to start and accomplish this research.

I am very grateful to Dr Andy Godfrey; I thank him for his precious time to consult with me on my PG1 and research methodology. He gives me great faith and much valuable advice on this research. I am thankful to Ms Gina Xu and Dr Roger Su for advice on document searching, research design and interview plan. Warm thanks also go to Dr Ahsan Habib for his advice on my research sampling and to Hedy Huang for sharing her research experience with me.

I am deeply thankful to Ms Roz Stevens for proof reading this dissertation, and to all the interviewees for spending time to participate in my research and giving me lots valuable information. I am also thankful to the AUT Ethics Committee for giving me the ethical approval (application number: 11/169, date of approval: 31 August 2011).

Last but not least, I want to give my genuine gratitude to my beloved family members:

My parents, who love me and support me the most; without their support I would not be able to finish my bachelor degree in New Zealand. Without my father's encouragement, I may not have had the impetus to start my study of a Master's degree while working.

My husband, who chose to come to New Zealand and settle down here with me. He always stands by me and gives me courage.

My adorable daughter. I welcomed the birth of her while I worked on my dissertation. Although taking care of her, insufficient sleep and time makes finishing this dissertation much harder, the joy and happiness she brings to me is incomparable.

There are many other friends who give me support and love, thank you very much.

Abstract

More and more Chinese students choose to study abroad. New Zealand is one of the top choices. Many Chinese students come to New Zealand to continue their study. Accounting is a crucial part of business and decision making. Accounting is a popular subject choice among many Chinese students. Having an accounting degree as well as professional qualification is considered important. Auckland University of Technology (AUT) has developed a Master of Professional Accounting (MPA) program. This gives students an opportunity to gain an accounting degree and also satisfy an entry requirement of the professional qualification.

Current research is focusing on studying the factors that influence Chinese student to do a MPA program in New Zealand. The central research questions are: what are the factors that influence Chinese students to study in MPA program? What are the reasons that Chinese students choose to come to New Zealand? Research is based on a qualitative approach. A semi-structured interview is conducted and ten interviews are collected from AUT postgraduate students, who are from China mainland. Grounded theory is used to analyse the data, and four findings are drawn from the data analysis, they are as follows:

- Chinese students choose programs based on “needs” rather than “interests”. They choose a university based on their confidence of the university.
- Chinese students comment there is a high demand for accountants worldwide, and indicate to become a professional accountant is important. However the MPA program as a pathway to the membership of professionals is not well recognized by students in other programs.
- To study abroad is popular choice with the pleasant environment of New Zealand a main advantage which makes participants choose New Zealand as their study destination.
- Chinese students notice the difference in education between New Zealand and China, and prefer the western style.

After testing and analysis of all data and interview memo, two themes are

developed. They are “preference of career oriented qualification” and “living and study destination”. These two themes are refined as “Chinese students prefer a high western qualification that is career oriented” and “choosing New Zealand is to seek a better life and study style”. Finally, by analysing all data, findings, and themes, the researcher develops a theory, that is:

The recognition of high western career-oriented (accounting) qualifications is expected to bring better opportunity, and influence Chinese students' choices of (MPA) programs in New Zealand.

Chapter One: Introduction

1.1 Introduction of Current Study

With the development of the Chinese society and economy, the accounting system and accounting education in China is moving towards a more international standard. However, due to the weaknesses of education methods, the accounting education system in China and strong competition, more and more Chinese students seek overseas education opportunities (Liu, 1987; Tang, 1997; Chan and Rotenberg, 1999; Wu & Tong, 2004, To, 1994; Lynds, 2011; Anonymous, 1993).

New Zealand is one of the top choices of western education destinations (Marriott, du Plessis & Pu, 2010; Anonymous, 2006), many Chinese students choose to study in New Zealand, not just because of the preference of the New Zealand education system, which is believed to be better in quality, but also because of the environment, which makes New Zealand a more pleasant place with a better life style.

Studying abroad has become a trend among Chinese students with parents wanting to support their children gain an overseas education. Although the cost is quite expensive, they are still willing to do so. The family and students themselves expect after gaining a qualification they will save face for the family, have more career opportunities, and live a better life (Kwan & Ng, 1999; McKinlay, 2002; Moore, 2004; Cho, Roberts, & Roberts, 2008).

Many Chinese students choose business studies, majoring in accounting. Some students have learnt accounting in undergraduate studies but some have not. The introduction of MPA program lets students (include those who have no accounting background) have a chance to finish a master's degree in accounting, and at the same time be able to achieve entry requirements of accounting professions. Some countries have already introduced this program. AUT is one of the first pioneers to offer MPA program in New Zealand, it is interesting and worth studying the reasons that cause Chinese students to study a MPA program in New Zealand.

This research could be found useful for participants, who could use current research information to make future study and career decisions; educators, who consider introducing similar programs; prospective international students, who want to gain academic as well as professional qualifications; CPA, NZICA and other professional bodies, who encourage accountants to be qualified and who recruit employees.

1.2 Objective of Current Study

The objective of this research is to investigate the factors that influence Chinese students to do a Master of Professional Accounting (MPA) program in New Zealand. The central research questions are as following:

Q1: What are the factors that influence Chinese students (who are currently studying in NZ) to study a MPA program in NZ?

Q2: Why do these factors influence the students' decisions?

1.3 Overview of Research Methodology

This research adopts a qualitative method. Thus, the researcher can have an insight into the reasons behind the phenomenon. Data collection is using semi-structured interviews. Semi-structured interviews allows the researcher to explore topics of particular interests (Bryman & Bell, 2007).

Ten interviews are collected from Chinese mainland students who are currently postgraduate students at AUT. Four students from the MPA program, three students from an accounting major of other programs (ie MPBS) and three postgraduate students from other disciplines.

The interview data analysis is using grounded theory. This methodology does not aim to test a theory but to build a new theory to understand the phenomena. Data is broken down, analysed, conceptualised, and put back together in a new way (Strauss & Corbin, 1990). During coding procedures constant comparison, keeping asking questions, and having theoretical sensitivity is important.

1.4 Dissertation Structure

This dissertation covers five parts. The current chapter is the introduction of this study; the next chapter reviews the literature; the third chapter explains the methodology and procedure of the research; the fourth chapter shows data analysis and findings; and the last chapter concludes the current research project.

The literature review connects Chinese culture value, economy transformation, accounting, and education. It also discusses MPA programs in China and other countries, and later explains the phenomenon of the study abroad trend. The research methodology section acknowledges what research method is adopted and how the researcher has used the research approach to analyse data. Then findings are discussed and theory is generated. At last, the researcher compares findings and existing literature to enhance validity, and draws on the limitation of current study and opportunities for future study.

Chapter Two: Literature Review

2.1 Introduction

This chapter reviews the literature, and includes discussion of accounting and education in China, the MPA program, and the trend of studying abroad. The objective of this chapter is to study the relationship among: accounting development in China, the education comparison between China and western countries, MPA programs in different countries, and reasons of Chinese students to follow the trend of studying abroad.

The next three sections (2.2, 2.3, 2.4) are a literature review of this research. Section 2.2 explains that traditional Chinese culture values affects accounting values, the accounting system, and the education system. By the reformation of the economy, the accounting system has developed from a rigid and uniform format to fit the more recent regulations and economy (Wu & Tong, 2004; Chan & Rotenberg, 1999; Lin, 1998), and the role of accounting and accountants has changed as well. An increase of accounting related jobs has resulted in significant demand for accounting education (Chen, Jubb, & Tran, 1997; Wu & Tong, 2004). Lack of creativeness, skills, and other weaknesses (Liu, 1987; Tang, 1997; Chan & Rotenberg, 1999; Wu & Tong, 2004) makes the improvement of accounting education become essential for accounting to be international. The importance of development and acquisition of knowledge is characteristic of Chinese education, which makes students treat exam mark with importance, and affects the delivery of education as well (Kwan & Ng, 1999). This differentiates the focus of Chinese education and western education.

Section 2.3 points out the gap between academic accounting and practice, and explains the importance of establishment of accounting professional programs. This type of program has been introduced in the US since the 1940s, which give an opportunity for the graduates from other disciplines to study accounting (Smith, 1949). Accounting professional programs are also available in Australia, and now in New Zealand. The MPA program enables students to gain a masters degree while pursuing an accounting specialisation. It is valuable for accountants to obtain a professional qualification, and important to study at masters level (Hunton, Stone & Wier, 2005). China introduced an MPA program

in 2002 as well (Yang, 2005), however it is for managers who have accounting backgrounds (Yang, 2005; Liu, 2005). Thus the purpose of the MPA program is different from the US, Australia and New Zealand.

Section 2.4 reveals that the insufficient number of available seats at universities in China cannot satisfy the demand of students (Min, 2004), and the worry of average quality of programs and production of scholarships (Borgia, Bonvillian & Rubens, 2011). More and more Chinese students seek opportunities to study in abroad (Lynds, 2011; Anonymous, 1993). Literature shows such intention is affected by immigration policy, exchange rate, and English ability (Chen, 2005; Ryan and Zhang, 2007; Cho et al., 2008). New Zealand, as one of the top choices among western countries, has become a more and more popular study destination for Chinese students in past ten years (Marriott et al., 2010; Anonymous, 2006; Zhang and Brunton, 2007).

2.2 Accounting and Education in China

China has a centuries-old history, its tradition has been influenced quite heavily by Confucianism since 500 B.C. Confucius pursued self learning and individual improvement (Roberts, 1996; Huang, 1997). “loyalty, filial piety, benevolence, righteousness, honesty, truthfulness, and rituals” (Bloom & Solotko, 2003, pp28-29), and doctrine of the means are the main principles of Chinese culture (Leung, Koch & Lu, 2002). These Chinese cultures influence accounting values and accounting systems in China (Gray, 1988). Also, Confucian principles affect Chinese education and the education system . Kwan and Ng (1999, p20) point out that from Confucianism till now, Chinese expect education to bring practical value, which they define as “improving personal conduct”, “contributing to society wellbeing”, “becoming government officials”, “getting rich and acquiring higher social status”. Confucianism is reflected in accounting and accounting education in China. Conservatism and secrecy as hallmarks are still embedded in the Chinese accounting system. This is not only caused by Confucianism (Bloom & Solotko, 2003) but also affected by political ideologies.

The economy takes a major place in today’s world, and accounting is an important tool which serves the economy. Therefore the accounting system is shaped by economic forces and thus accounting education is affected. In the

late 1970s, China experienced an open-door policy and economic reformation, which led to China's economy being transformed from a centrally planned to a market based economy. Accounting in China is determined by its political and economic structure. In the Soviet period, accounting was rigid and had a uniformed format (Wu & Tong, 2004; Chan & Rotenberg, 1999). Before the socialist market economy, the purpose of accounting was to "assist in the implementation of state economic policy and to maintain state control over the means of production" (Adhikari & Wang, 1995, 27).

After the economic reformation, the roles of accounting and accountant were changed to adapt to fit regulations and the reformed economy (Wu & Tong, 2004; Lin, 1998). The accounting environment has increased the pace of change, and the demand for accounting related works increased rapidly especially after 2001 China entered the WTO, which induced a significant demand for accounting education (Chen, Jubb, & Tran, 1997; Wu & Tong, 2004). Chinese accounting and auditing systems originally were different compared to other countries due to China's distinctive economic framework (Lin & Deng, 1991; Lin, 1998). However significant changes happened in the past two decades. Chinese accounting professions made great efforts to adopt internationally accepted standards to respond economic changes, with China's accounting moving towards an international standard (Winkle, Hull, & Chen, 1994).

Traditional Chinese teaching methods are more passive, the classes are given by lecturers with little, or even no discussion or debate during classes, and examinations are held at the end of each semester. Liu (1987) says traditional teaching methods are influenced by traditional Chinese values, thus creative spirit is prohibited, but obedience is required. Tang (1997) points out that accounting curriculum is rule based and most textbooks are outdated. Chan and Rotenberg (1999) states that the weaknesses of courses are that they are given based on "information from textbook with little or no practical use" (p46). This type of teaching is "ineffective at fostering the development of judgment in accounting professionals" (p46). Such weakness is due to lack of qualified accounting instructors and resources (Wu & Tong, 2004). This lack of communication and analytical thinking skills could hardly meet the requirements

of training a professional today, therefore to improve the quality of educators and profession would significantly change accounting education in China.

Lin (2005) states that Chinese education on a certain level is still traditional, and lacks skill development. This is different from Western education, which provides students intellectual and career focus (Bloom, 1987). Lin (2005) also mentions that compared to the US, Chinese accounting education lacks information technology and knowledge application. And the accounting programs do not meet current needs. Gu (2008) mentions class discussion is not encouraged but rote memorization is essential for study. The goals of study are to achieve better scores which enable students to enter better schools and universities. Kwan and Ng (1999) explain that Chinese education is on a practical view, this makes develop and acquire knowledge become important, and thus working toward a better exam result is the most important thing for students.

Gu (2008) compares education in China with that in Australia, and emphasizes that teaching and learning in Australian universities is flexible, students have more freedom to choose papers and decide what they prefer to learn. Tutorials, class discussions and group works are encouraged. To (1994) says that self-learning is still difficult among university students in China. Students heavily rely on lectures and notes from lecturers, because their purpose of learning is to be more practical and the information they focus on is about the exam's content (Kwan & Ng, 1999). Wu and Tong (2004) point out there are two main issues in Chinese accounting education that should be paid attention to: first, the accounting profession is young, and there is a lack of knowledge behind conceptual structures, therefore they do not know the theoretical reasons behind the accounting standards; second, business activities lack ethics, and the accounting education has ignored the importance of ethics.

Today, the gap between China's accounting and rest of the world is closing, and China's economy is integrated with the world markets (Lin, 1998). Accounting has made great changes to meet the global needs. However there is no doubt that further improvements should be implemented. There remains a concern as to whether accounting education does satisfy society's requirements. Not only in China but in other countries, there is a gap between accounting practice and

accounting education, and an argument of whether accounting should be taught by qualified accountants i.e. CPA or CA, or by university professionals i.e. Professor or PhD (Marshall et al., 2010). This point leads to the following consideration; what has been taught in universities and what is needed in practice possibly are not the same. The knowledge gained from universities could be too theoretical and does not reflect current global accounting needs. Therefore, the accounting education would possibly need to change to satisfy the practical needs.

2.3 Professional Accounting Program

Skousen points out that both “academia and the practicing community” agree that “there is a need for increased professionalism in accounting education” (p77). Professional accounting bodies encourage the establishment of professional programs in accountancy. As mentioned by Skousen, that in 1973, the American Institute of Certified Public Accountants strongly endorsed professional accounting programs. In the US, universities had been introducing master in professional accounting (MPA) degrees since the 1940s. They offer an opportunity for the graduates from other disciplines to pursue an accounting specialisation (Smith, 1949). Some other articles also point out the importance of Master of Professional Accounting programs (Frecka & Reckers, 2010), and the importance of a professional qualification (May, Windal & Sylvestre, 1995).

Master of Professional Accounting programs have been offered in Australian universities for many years (for example, Curtin University, Macquarie University, University of Wollongong, The University of Queensland, etc). They all have MPA degrees or programs. Now the MPA is available in New Zealand, it gives an opportunity for graduates from other disciplines to become accounting practitioners. Hence students could gain an academic degree and also pursue a professional qualification. Professional qualification is a must to become a CA or a CPA, however a master’s degree is also important for an accountant. Tinale (2009) indicates CPA Australia and Institute for Chartered Accountants in Australia “represent the interests of the major employers of

accounting graduates in Australia” (p147). Hunton et al. (2005) state job performance of accountants who hold masters of accountancy are better than those who do not have a master’s degree. In the US, there is also an increasing trend of masters in accounting graduates from 1994 to 2001 and an increasing trend in the enrolment of the graduate accounting programs 1998-2001 (Frecka & Nichols, 2004). Frecka and Nichols (2004) explain that the curriculum of graduate accounting programs is not only now fashionable but also meets professional requirements. So this program is adequate for students to obtain the required skills and knowledge to become a CPA.

China introduced a MPA program in 2002 (Yang, 2005). Compared to other academic accounting master’s degree, MPA is considered more focused on top management, and those who have already got basic accounting knowledge or experience, but are looking to learn contemporary accounting concepts more systematically (Yang, 2005; Liu, 2005). The Chinese MPA program emphasizes combining theory and practice, developing integrative thinking abilities, applying knowledge from case study to actual performance, and improving comprehensive understanding and management skills (Yang, 2005; Liu, 2005). Although MPA programs combine academic theory and professional practice together, they could be implemented differently in different countries. For example, as pointed out by Wang and Zheng (2005), the issue that the Chinese MPA will face is: how to balance the relationship between localization and internationalization. So MPA programs applied in China need to focus on how to make it fit the distinctive characteristics of the Chinese economy, as well as meet the requirements of accounting globalisation.

Compare to China, the MPA program in NZ is also open to students other than in accounting disciplines. Therefore it gives a chance to those students who do not have an accounting background but want to change directions in their careers or studies. It is open to international students as well, but a question left for thinking about is: do international students have sufficient English ability to undertake this course as it emphasises communication skills? A paper written by Abraham and Kaidonis (2006) draws attention to the English ability of international students, who are predominantly from China. They mention those students who lack English competency are more likely to fail the paper, and to improve the quality of MPA, it is essential to improve students’ English

competency. Tindale (2009) pointed out lectures are given to all students in class, they come from different disciplines, so they are “unfamiliar with the academic and professional discourses of accounting” (p153). In addition, lots of Master of Accounting students are international and have a non-English background. Thus the language becomes an issue.

2.4 Trend of Studying Abroad

China has a very large university system with more than 3000 universities. From the early 1980s to 2002, China expanded its higher education system by adding more than 500 universities. This made the enrolments at higher education institutions grow from 3 percent to 14 percent, however the demands for higher education still exceeds the supply (Min, 2004). Borgia et al. (2011) point out that the program quality and scholarship production of the average western university is better than the average Chinese university. Thus lots of Chinese seek opportunities to study abroad in order to receive a superior education. Similarly, literature suggests that the shortage of available seats in Chinese universities prompts more Chinese students to consider overseas education (Lynds, 2011; Anonymous, 1993).

Because of the education gap between China and other western countries, lots of Chinese students seek overseas study opportunities. McKinlay (2002) points out that traditionally Chinese people believe better education brings wealth and happiness in the long-term, thus studying in abroad becomes a trend. Literature shows there is a decreasing intention to study in US due to immigration policies tightening and high expenses for living (Chen, 2005). Similarly, Ryan and Zhang’s (2007) study of New Zealand, and conclude that the decreasing of numbers of students is due to overseas education market competition and the strong NZ dollar. However Ryan and Zhang (2007, p92) point out “English language is a crucial communication means in the world”. Students who have better English skills and like learning challenges are still willing to go to the US as they believe that the US education gives them a better career opportunity in the US or China (Cho et al., 2008). Cho et al. (2008) point out education programs in the US give students more chances for debate, academic thinking, critical and independent analysis skills. This parallels the

Chinese education weaknesses that are critiqued by Chan & Rotenberg (1999) and Lin (2005). Cho et al. (2008) comment that by moving towards a socialist market economy, China has created a demand for business expertise and western accounting. These could be the reasons why studying accounting abroad is popular.

“Since 1978, more than 400,000 Chinese students have studied abroad” (Anonymous, 2006, p1). New Zealand is one of the top study destinations for international students to go to (Marriott et al., 2010; Anonymous, 2006). Zhang and Brunton (2007) state that among overseas students in New Zealand, Chinese students take a greater portion over last decade. Foreign students choose New Zealand as their study destination is because of the living cost is not expensive, and it is an English-speaking country, thus students can improve their speaking and writing skills (Butcher & McGrath, 2004; Marriott et al., 2010; McKinlay, 2002). Marriott et al. (2010) indicate that the “quality of education delivered, living conditions, safety, cultural environment, reputation in the international educational market” are also the reasons that attract foreign students to come to New Zealand (Marriott et al., 2010, p31). They also point out that language and culture are two barriers for Chinese students to study and live in New Zealand (Marriott et al., 2010). Chinese culture and expectation from family motivates more Chinese students to study abroad (McKinlay, 2002).

2.5 Conclusion

This chapter is a review on previous literature. It elaborates that Chinese culture and economic reformation influences accounting system and accounting education, and has lead to a move to a more international standard. Demanding a higher accounting education, different education methods between China and western countries, and the weaknesses of Chinese education system and program quality makes Chinese students seek opportunities to study abroad. The introduction of MPA programs enables students including graduates from other disciplines to pursue accounting specialisation as well as a higher academic degree. The attractive environment and education style of New Zealand make it a popular choice for Chinese students to study in.

Next chapter introduces the methodology used for current research and data collection procedure.

Chapter Three: Research Methodology and Procedure

3.1 Introduction

The previous chapter draws a review on the literature, focusing on three parts: accounting and education in China, MPA program, and the trend of study abroad.

This chapter elaborates the research methodology, research design and collection of data. Section 3.2 introduces grounded theory developed by Barney G. Glaser and Anselm L. Strauss's; this methodology emphasises generating a theory rather than testing an existing one. They also point out the importance of having theoretical sensitivity in study.

Section 3.3 illustrates the coding procedures in grounded theory, and states the importance of keeping asking questions and making constant comparisons. There are three types of coding: open coding, axial coding, and selective coding. Open coding involves breaking data, examining them and grouping them into different categories based on their dimensions and properties. Axial coding focusses on putting back all broken data into a new way. This coding step emphasises finding the relationship between main categories and subcategories, and specifies the connection by using a "paradigm model". Selective coding is to explicate the story line, the integration is on a higher level that means the researcher moves to conceptualisation than stay in description.

Section 3.4 explains the research design. A qualitative approach is employed for the current study as it allows the researcher to collect in-depth information. A semi-structured interview is used to give participants "leeway" when replying to questions. A list of interview questions is scheduled to assure the quality of data collected.

Section 3.5 is the initial sampling. In this section, the researcher explains that only Chinese students from mainland China are selected as they share the same background. All postgraduate students in AUT are considered the population because of the MPA program it offers and the researcher's ability to access resources. Ten prospective participants are from the MPA program, accounting major of other programs, and other disciplines. The choice of

sample allows the researcher to find motivations of choosing a MPA program as well as the reasons of not choosing it.

Section 3.6 shows the process of interview data collection. After receiving the consent of participants, interviews are conducted. A digital recorder is used for recording interview and later the data is transcribed. A friendly introduction, an explanation of any doubt and participants' confidentiality, a proper approach of questions during the interview ensure a better atmosphere for the interview, and make it run smoothly.

Section 3.7 is the sampling procedure in different coding steps. This allows the researcher to break down all transcribed interview data and group them into different categories.

Section 3.8 concludes current chapter.

3.2 Grounded Theory

Grounded theory was developed by Barney G. Glaser and Anselm L. Strauss's from their studies of dying in hospitals. Their methodological strategies were adopted to study in many other topics (Charmaz, 2006). Glaser and Strauss stated that "systematic qualitative analysis had its own logic and could generate theory" (Charmaz, 2006, p5). Glaser and Strauss have taken divergent directions later, Glaser remained consistent with his earlier study and Strauss moved toward verification with Juliet M. Corbin. Strauss and Corbin emphasise the new technical procedures rather than the comparative methods stated in earlier grounded theory. Glaser argues Strauss and Corbin's procedures force data into preconceived categories.

Grounded theory is "the study of abstract problems and their processes, not units" (Glaser, 1992, p24). Glaser (1992) emphasises that unit analysis focuses on description. For example, to study patients managing disease is to discover their problems and resolutions rather than focus on patients themselves. A well structured grounded theory will meet four criteria: fit, work, relevance, and modifiability. Fit means the categories and properties fit the realities. Work means it explain the behaviour variations. Relevance can be achieved by fit and

work. Modifiability means theory should be modifiable when variations emerged in properties and categories (Glaser, 1992).

There are two types of codes (substantive codes, theoretical codes) in grounded theory. Substantive codes are “the conceptual meanings given by generating categories and their properties”, and theoretical codes are “the conceptual models of relationship that are discovered to relate the substantive codes to each theoretically” (Glaser, 1992, P27). Theoretical sensitivity is an ability that relies on researchers’ understandings, skills, knowledge. Researchers can generate concepts from data and relate them into hypotheses (Glaser, 1992). Glaser (1992) pointed out that it is important that researchers should always have theoretical sensitivity.

Strauss and Corbin (1990) states that coding is the procedure that data was broken down, conceptualised, and put back together in a new way. Coding procedures are core processes that theories are built from. Strauss and Corbin (1990, p57) summarised that analytic procedures of grounded theory are: build theory (not only test theory), “give the research process the rigor necessary to make the theory ‘good’ science, help the analyst to break through the biases and assumptions...generate a rich, tightly woven, explanatory theory...”.

3.3 Coding

There are three main types of coding in grounded theory: Open Coding, Axial Coding, and Selective Coding.

3.3.1 Open Coding

Open coding is the initial step of analysis, it involves the process of data breaking down, examining, comparing, conceptualising and categorising (Glaser, 1978; Glaser, 1992). It comes to an end when it generates a core category. Glaser (1978; 1992) emphasises that when conducting initial coding, researchers need to keep their mind open and without having any preconceived concepts. Open coding is the initial stage of categories and properties discovery. During this stage, all data needs to be broken down into incidents, which later are to be examined, compared and contrasted (Glaser, 1978; Glaser, 1992). In the open coding procedure, researchers should always ask questions, for

example: what category does this data indicate and belongs to? At the same time, researchers need to make constant comparisons (Glaser, 1978; Glaser, 1992). These comparisons can be between incident to incident or incident to concept. When generating categories, which is the process of grouping concepts that belong to the same phenomena (Glaser, 1978; Glaser, 1992). Researchers should look for patterns, a pattern of similar incidents can be named under the same category, dissimilar incidents can be given a property name, and the compared incidents can be treated as “interchangeable indices for the same concept” (Glaser, 1992, P40). And many incidents saturate the category. Researchers should not simply separate a sentence or paragraph and give each discrete idea a name, this will end up with too many categories or properties that lead nowhere (Glaser, 1992).

Categories can be developed in terms of dimensions and properties. Recall the definitions given by Strauss and Corbin (1990, p61), *Properties* are “attributes or characteristics pertaining to a category”, *Dimensions* are “location of properties along a continuum”. In the open coding process, we should not only discover categories but also their properties and dimensions. For example, to exam a baby’s growth, the weight and height are important; the category, properties and dimensional range can be represented as follows (Figure 1):

Figure 1

<i>Category</i>	<i>Properties</i>	<i>Dimensional Range</i>
Baby’s Growth	Height	short-----tall
	Weight	light-----heavy

(Source: designed for this study)

During open coding, it is important to: keep an open mind; stick closely examine to the data; keep asking questions; and make constant comparisons. Strauss and Corbin (1990) suggest that coding can be done word by word, line by line or incident by incident, also you may code a sentence, a paragraph or even an

entire document. Careful coding prevents researchers using their own feelings to colour the facts and provide the researchers a different way of thinking from participants' interpretations, that lead to the fulfilling of fit and relevance criteria (Strauss & Corbin, 1990).

3.3.2 Axial Coding

Axial coding is the procedure that data are put back together in a new way. This means that the researcher is not only focussed on single categories, but more on the relationship between categories. In this step of coding, the researcher mainly focuses on finding out the connection between main categories and their subcategories, and specifies the conditions, context, and action strategies (Strauss & Corbin, 1990).

Strauss and Corbin (1990) point out that axial coding is normally used after open coding, and it aims to make connections between a category and its subcategory. It is done by "utilizing a coding paradigm involving conditions, context, action/interactional strategies and consequences" (Strauss and Corbin, 1990, p96). Not only should the researcher group similar codes into one category, Goulding (2002) suggests that the researcher can also develop a new category that emerges from the data.

Strauss and Corbin believe that categories and their subcategories are linked by the following set of relationships (Figure 2), it is also known as "paradigm model". Strauss and Corbin (1990) emphasise the importance of using paradigm model to prevent grounded theory analysis having lack of "density and precision" (p99).

Figure 2

*This image
has been removed by the author of this thesis for copyright reasons*

(source: Strauss and Corbin, 1990)

3.3.3 Selective Coding

Selective coding is defined as a process of explicating of the core category (story line), relating other categories to the core category, validating those relationships, and filling in categories for further development (Strauss and Corbin, 1990). These steps in practice are not required to be taken in sequence. Selective coding helps researchers put all materials together and integrate categories to produce a theory. The integration should be on a higher level of analysis compared to axial coding (Strauss and Corbin, 1990).

To achieve integration, it is important to formulate the story line. This means researchers must move from description to conceptualisation. After open coding and axial coding, researchers would have a list of categories. In selective coding, researchers need to find or formulate one category (core category) which abstracts enough to encompass the subsidiary categories.

It is important to identify repeated relationships between properties and dimensions of a category (which also called patterns) (Strauss and Corbin, 1990). Categories need to be “grouped along the dimensional ranges of their properties in accordance with discovered patterns” (Strauss and Corbin, 1990, p132), keep making comparisons and asking questions is essential in this step. Later data are related at dimensional and property levels as well as the broad conceptual level for core category.

3.4 Research Design

The current study employs a qualitative approach. The qualitative method is used because it allows researchers to interact with participants and collect in-depth information, and study participants perceptions and experiences (Bryman & Bell, 2007). The researcher is able to explain the reasons of a phenomenon. There are some critiques pointed out by Bryman and Bell (2007), such as “qualitative research is too subjective”, is “difficult to replicate”, has “problems of generalization”, and a “lack of transparency” (p423-424). However using the qualitative method for study, the researcher does not only study what happened, but also finds out how and why. Researchers should

always make sure the quality of their work is comprised of internal validity, external validity, reliability, and objectivity, because validity and reliability are considered the most important measures to ensure the quality of research (Bryman & Bell, 2007).

Data is collected by semi-structured interviews. This form of interview could cover topics and questions that would be asked in a similar wording from participant to participant. In addition, a semi-structured interview allows the researcher to explore topics of particular interest from the interviewees, and interviewee has “leeway” (p474) in how to reply to questions (Bryman & Bell, 2007). However, to reduce the variation and assure the quality of data collected, the main questions to be asked are listed on the interview schedule.

A list of interview questions is:

1. Why would you choose MPA program?
2. Do you think there is a demand for accountants worldwide?
3. Do you think membership of the accounting profession is important?
4. Do you consider cost as an influence in your decision?
5. Do you consider English ability as an influence in your decision?
6. Do future career opportunities affect your choice?
7. Why do you choose to study in New Zealand?
8. What are the main reasons that you choose AUT for postgraduate study?

Grounded theory is chosen for the current study because the current study aims to understand the factors that influence Chinese students to do a Master of Professional Accounting (MPA) program in New Zealand, thus the theme is to study human behaviour. As a new project, this research is not for the purpose of testing an existing hypothesis, but builds a new theory to understand the phenomena. This parallels the grounded theory defined by Strauss and Corbin (1990). Therefore, grounded theory is considered the most appropriate method for current study

In grounded theory, sampling is to pick empirical data and generate theory, so it is called theoretical sampling and it is purposeful sampling. Different from other sampling, purposive sampling is not aimed to represent the population,

but to develop a theory, this kind of sampling cannot be planned before a grounded theory study (Strauss and Corbin, 1990).

3.5 Initial Sampling

Only those Chinese students who came from China mainland were selected to be interviewed, because these Chinese students would have a similar history, custom, and study background. The sample selection does not have any requirement for the length of time living in New Zealand, as it will allow the study to examine whether the MPA program is the reason for student coming to New Zealand, and whether English would be one of the factors to affect their decision.

The population is identified as all postgraduate students in AUT. AUT is selected as it is one of the two universities that offer MPA programs in New Zealand, in addition, considering the time and cost as well as the ability to access resources, AUT is considered more appropriate. The invitation was posted in AUT to ask Chinese postgraduate students to participate. The invitation describes the objective of current study, the procedure of the interview, and explains that all information will be kept confidential. Each interview took around thirty minutes. Ten participants are required and are represented as follows: four students from MPA program, three students from accounting major of other programs (ie MPBS), and three postgraduate students from other disciplines.

Four students were chosen from the MPA to study the reasons why these students chose to study in the MPA. Three students were chosen from accounting major of other programs because they would give an opportunity to investigate the factors that influenced their decision to study accounting within other programs rather than the MPA. Another three students were chosen from other disciplines to understand whether they know of the MPA program, and whether they would consider to enrolling in a MPA and why.

3.6 Data Collection

Several days prior to the interviews, participants were given the Information Sheet (both English and Chinese versions). It allows participants to understand the procedure and purpose of the whole interview, as well it gives information of their rights and possible contributions. On the day of the interview, participants were given a Consent Form to sign before the interview starts. Most of the interviews were conducted on AUT campus, in classrooms or quiet areas outside the postgraduate lab. One of them was conducted in a quiet open area outside a dairy shop suggested by the interviewee.

Data was collected by semi-structured interviews; this form of interview has more flexibility compared to a structured interview (Strauss and Corbin, 1990). All interviews were conducted face-to-face, and were recorded by a digital recorder. To use a voice digital recorder, it makes recording and transcribing of the interview information much easier, and prevent researcher omitting any information. Bryman and Bell (2007) suggests that the qualitative researcher should not only record what interviewees say, but also how they say it and after tape recording the interviews, the interviewer is able to be alert to points made when listening to the tape. As interviewees and the researcher do not know each other, to help interviews run smoothly, the researcher always starts the interview by an appropriate introduction and small talk, and sometimes the researcher would offer participants snacks or drinks. Sekaran (2003) suggests the importance of keeping interview free of bias and enhance the credibility of the data. Therefore, the interviewer should build proper trust with the interviewee, make sure the responses are interpreted correctly, and prevent discouraging gestures or facial expressions (Sekaran, 2003).

The researcher finds small talk and offering snacks/drinks gave an opportunity to establish a rapport. After small talk, interviewees are not that shy and more willing to talk and share their opinions openly in the interview. It is important to allow interviewees to talk freely, the researcher can gather more information and the response bias can be reduced (Bedard and Gendron, 2004). At the same time, the researcher should go through the Information Sheet with the participants again, that states the procedure of the interview, participants' rights to withdraw from interview, the protection of their privacy, and the benefits, etc. The researcher makes sure participants understand that their confidentiality is

assured and anonymity is maintained, thus the interviewee would have less concern and give more honest answers.

All interviews were conducted in English, and when the participants find it is hard to express in English, they are encouraged to answer questions in Chinese. By doing so, more information was obtained from the participants, as they would always want to talk more when using their first language, that it was easier and more comfortable to describe their thoughts. Some of the interviewees were not studying or had not studied accounting, so they do not know some terminologies or standard wordings. To reduce the possibilities of limiting the answers (Patton, 2002), the researcher explained the terminologies or wordings in plain words, and to ensure the interviewees could understand.

In the interview, the researcher always deepened the questions by asking "why? how? could you explain a bit more...?" and also, the researcher clarifies some of the answers to make sure the exact meaning of participants' responses. And also, after each interview, the researcher turned off the recorder, and kept trying to discuss again some issue from the interview questions. The researcher noticed that some participants repeated what they have said in the interview but in a different way, that could add more information, and these participants looked more relaxed when the recorder was off. Sometimes similar questions were asked in a different way in the same interview. By doing this, participants sometimes will add more information which they haven't mentioned before. Furthermore, it can also test whether both answers to the similar questions are the same. When participants did not state their opinion in a clear way or talk less, the researcher restates some words that they mentioned or ask questions like "So do you mean...or...? Etc" to encourage them speak more and also make sure the statement is clear for the researcher to understand

After the interviews, the data was transcribed by the researcher, so researcher could write down additional information when transcribing. For example, how did the participants answer this question; their countenance and attitude; etc. All interview data have been transcribed so no significant or important information is missed. In the interview transcript procedure, when the researcher was unclear to certain parts, the researcher called the participant for further explanation.

3.7 Sampling in Open/Axial/Selective Coding

Strauss and Corbin (1990) point out that sampling in open coding is to find as many categories as possible; therefore the sampling in this stage is open, which gives the researcher the chances to gather data. As the researcher does not know which concepts are relevant, and is thus to open to all the possibilities rather than specificity, is important (Strauss and Corbin, 1990). Strauss and Corbin (1990) suggest to achieve this openness, the researcher does not structure each interview or read each transcript too tightly. During each interview, the researcher keeps an open mind,, waiting and prompting the interviewees to say more. Again, keep asking questions and making comparisons is essential.

Sampling in axial coding is still on the basis to find theoretically relevant categories, but it focuses more on the relations between categories and subcategories that discovered in open coding and open sampling (Strauss and Corbin, 1990). As categories and subcategories are related by the paradigm, so the sampling here is to verify and disclose these relationships. Same as in open coding, comparisons and questions are important (Strauss and Corbin, 1990). For example, what conditions led up to this? What are the similarities and differences (any pattern) compare to the previous situation? What happens as a consequence?

Sampling in selective coding needs to be “directed and deliberate” (Strauss and Corbin, 1990, p187). Sampling in this stage is to help the researcher integrate categories and generate a theory. Strauss and Corbin (1990) state that discriminate sampling can be used to verify the story line and relationships between categories to a maximum. Testing which is comparing hypotheses against the data, is very important, and should be built into each step of the process. To recollect negative cases is important, negative cases may be an error or variation (Strauss and Corbin, 1990). It helps the researcher to find the conditions that lead to it, so the researcher can determine whether it is a failure or change in action/interactions (Strauss and Corbin, 1990).

The sampling should not end until each category reaches theoretical saturation (Strauss and Corbin, 1990). Theoretical saturation means that no new data or relevant data will emerge; the relationships between categories are built and validated; the elements in paradigm model are specified, variations are accounted for, and the development of categories is solid (Strauss and Corbin, 1990). If saturation is not achieved, the researcher should keep getting data from sampling until the theory is saturated (Strauss and Corbin, 1990).

3.8 Conclusion

This chapter elaborates the methodology used for current study and the whole research design. The researcher explains the steps of sampling, data collection and coding process. Grounded theory is chosen and considered the best way of analysing data later. The researcher studies three coding procedures that suggested by Glaser, Strauss and Corbin. Qualitative data is collected by semi-structured interviews from ten Chinese students are currently studying at postgraduate level in AUT.

Next chapter is data analysis and research findings.

Chapter Four: Analysis and Findings

4.1 Introduction

This chapter is focusing on data analysis and finding discussion. Section 4.2 analyses the interview data by using the coding procedure of grounded theory (see Chapter 3); sections 4.3 elaborates four research findings which are concluded from the main categories; section 4.4 is theory development, in this section, the researcher explains how the theory is built; sections 4.5 concludes the current chapter.

4.2 Data Analysis

All interview data has been transcribed, so there is no important information missing for analysis. Based on the suggestion of Strauss and Corbin (1990), all interview transcripts were coded and grouped. For example, in the open coding stage, the current study is to investigate the factors influencing Chinese students to do a MPA program in New Zealand. One category is Environment (of New Zealand), properties are weather, law and order, natural and human environment, and dimensional ranges are from bad to good; dislike to like. Graphically, it could be represented as:

Figure 3

<i>Category</i>	<i>Properties</i>	<i>Dimensional Range</i>
Environment of NZ	weather	bad-----good
	law and order	bad-----good
	natural and human environment	dislike-----like

(Source: Designed for this study)

Codes that describe similar things are grouped together and named into one category. Other free codes are put under different subcategories or categories based on the relationship among each other. For example, in the axial coding

stage of this study, when the researcher asked the question “why do you choose to study in New Zealand?”, participants’ answers were “because I always want to study in overseas, and the environment in New Zealand is quite good”, “I considered UK and New Zealand, and NZ is easier to stay”, “I can find a job after my study”, “I found people in New Zealand are more friendly”.

The relationship can be expressed as following. Students prefer an overseas environment (causal condition). Thus they come to study (action) in New Zealand (phenomenon), they believe after their study, it will bring them better opportunities (context), and later they can have life in New Zealand(consequence).

Some participants mentioned that while studying in New Zealand (phenomenon), as English is their second language (intervening condition), it is hard for them to understand classes, but they have to use English as they are in an English speaking country (context). So they have to spend more time (action) on their study compared to other native students to pass the paper (consequence).

In this research, after open coding and axial coding, main categories are developed. And later a core category is selected for further theory development. Following are the findings developed from open coding and axial coding stages.

4.3 Findings

4.3.1 Finding 1

- ❖ Chinese students choose programs base on “needs” rather than “interests”. They choose a university based on their confidence of the university.

Participants all show that the motivations of choosing current programs are that they want master degrees.

- “It offers a master degree”
- “I just want to get a higher (academic) qualification”

One participant comments that he/she plans to go back to China, a master degree is important for job hunting there

- “Chinese people look at degree more”

The researcher noticed that the study motivation of one participant is to “save face”

- “if I go back to China later, they know I studied MPA, it’s professional and they will like it”

Finding an accounting-related job or to become an accountant in the future is also another reason for students in MPA or other accounting major programs, therefore they need a higher degree in accounting to support them.

- “get a higher qualification will help me easier to get a job”
- “many jobs ask you to have an accounting background”

Future career plan drives participants’ decision when they choose program, MPA students comment that to achieve entry requisite of membership of accounting professional bodies is also crucial for their future career development.

- “MPA is almost perfect program for students who want to become CA¹ of NZICA²”
- “the (accounting job) working situation, the benefit...the flexible time”; “can get that level (CA or CPA) of salary”

A participant comments that he/she chooses an accounting information system (a paper) is solely because nowadays everyone is working with computer, and some accountants are not good at computer, so to make sure he/she has competitive power, he/she chooses this paper.

To study MPA program, students do not need to do any bridging-course even if you have no accounting background, thus it saves time and money. At the same time, participants point out that accounting is not their interests in the first place. The researcher finds that choosing MPA is a sudden decision for some

¹ CA: Chartered Accountant

² NZICA: New Zealand Institute of Chartered Accountants

participants, and clearly one participant who is currently take this program, do not know much about it.

- “I applied Finance, but it’s declined”
- “To become a chief is my interest... Now I choose MPA, I can start from Master which is great”
- “I am quite confused about this program actually. I don’t know the structure, papers included”

The researcher analyses the data and finds that the following points are also the reasons that participants choose MPA. These are: thinking to take MPA course is useful, and easier; do not want to do research paper but keep studying in accounting at a higher level; want to stay in university rather than hunting a job in the society.

A participant in another discipline states that he/she likes accounting because his/her mother is an accountant, and he/she has child memory related to it. This participant thinks accounting is really useful but he/she did not study accounting because he/she has to study in management.

- “you can’t just choose what you like”

One participant explains that he/she wants to study a degree especially in English in order to be able to manage subordinates, because he/she has a long time work experience, and he/she needs a certificate now. Another interviewee shares his/her work experience in an exporting/importing company, and because of economy crisis, and his/her boss was lacking in finance knowledge, which led a huge loss to the company. Therefore this participant realizes that having finance knowledge is crucial, and that is the motivation he starts finance study.

- “a big company like that still can’t escape the impact of crisis just because he (the boss) doesn’t understand finance...so finance is very important”

Students treat the selection of universities as important as the selection of programs, and students do consider convenience and reputation when selecting

a university, however they do not consider their English ability, the tuition fee or immigration opportunities.

Participants compare AUT with other universities and make AUT their final decision as they think AUT is better option for their convenience and preference. They use these words to comment

- “high efficient” “small class is better” “business school especially in finance and accounting” “more chance to get employers to hire” “help students to finish their study” “modern university” “enjoy the life in AUT” “provide useful knowledge”

The reputation of AUT is also considered

- “AUT is a new university, very famous in China”

They choose AUT because the university itself as well as the program AUT offers. A participant especially points out that the main reason is she wants to do MPA program, among many universities who apply this program, she choose AUT because she met the staff from AUT in China, and she got lots useful information, she said

- “they (AUT staff) told me a lot of New Zealand life and study, they give me a lot of confidence to choose AUT”

Because participants think the selection of programs and universities is more important, thus they do not consider tuition fee, immigration opportunities and their English abilities when they choose the university or the program.

The researcher finds that immigration opportunity is attractive to Chinese students, however they do not consider migrating to New Zealand in the pursuit of their study, and they definitely do not consider it when they choose programs to study. They explain that the motivation to continue studying is career opportunity and to gain a degree. Some participants mention that they know it is hard for them to migrate to New Zealand with the major they are currently taking, but they do not consider changing major just for migrating.

- “I don’t want to do everything just in order to get migrated.”

- “I just want to work hard and chase career, then think about immigration stuff”

One participant emphasizes that if his/her study is the purpose for migrating to New Zealand, he/she would choose other majors.

- “the agent said to me, if I want to change my major, maybe IT, that is much easier to migrate to New Zealand, but I’m not quite interested in IT”

Some participants imply tuition fee is important because it is not cheap, especially for international students. However the tuition fee does not make them change to another university or other program which cost less, and they believe future opportunity can compensate the cost they pay today. MPA program charges the same tuition fee to domestic and international students, and it is higher than other programs. Although the cost of study is high, students still choose this program.

- “I thought if I get a degree and a job, I can get the money back, it doesn’t matter then”
- “fee is important, but not that important. Would I because of the fee not to choose to study? No really”
- “that’s why I study very hard”

Participants mention that in an English speaking country, they have to use English, and using English to study is actually one reason they choose overseas education. Although most participants passed the IELTS³ test, the researcher notices that there are still some difficulties when participants use English.

- “you know every word in a sentence, but you don’t know the content”
- “I don’t know accounting at all...the combination of accounting terms and English...it’s quite hard in the beginning”
- “I must speak in English in all classes no matter what course I choose”

Two participants have better English ability compared to the others. However one of them is not confident of his/her English ability

³ IELTS: international English Language Testing System

- “if I communicate with English native speakers, I will wonder whether they can understand me”

Participants do not consider it as factor influencing their choice of program. Only one participant shows confidence of his/her English ability, he/she does not think English ability affects him/her at all. But none of them consider their English ability when they choose their program.

4.3.2 Finding 2

- ❖ Chinese students comment there is a high demand of accountants worldwide, and indicate to become a professional accountant is important. MPA program is a pathway to the membership of professionals though is not well recognized by students in other program.

MPA Group

Participants (three out of four) in this group point out that there is a high demand of accountants worldwide while one states he/she is not sure of it. These three participants agree, high demand of accountants bring more job opportunities

- “All the companies, all the business need accountants”
- “Especially in China, (who studies) accounting is very easy to find a job”

A participant particularly mentions that accountants are in demand no matter whether it is a professional accountant or a general purpose accountant, because all business needs accountants to do different kinds of jobs

- “Whatever system they (the companies) have got, they still hire accountants to do the work”
- “They need accountants to do the budgets...to do the cash flow, financial statements...to do the liquidation”

The researcher analyses the data and notice that participants think experience is crucial and suggest that joining the membership and gaining a professional qualification is very important

- “if a company hires you, not only for your qualification (academic qualification), you should get some certificate (professional qualification) to support your qualification (academic qualification)”
- “it's the reasons I choose MPA program”
- “it is a symbol”

Accounting Group (other program)

Participants all agree that there is a high demand of accountants worldwide, one of them thinks the demand for general purpose accountants is higher than professional accountants as professional ones are looking for high pay and companies will not hire them to do bookkeeping. The other two point out that the demand of accountants is quite high, and companies are looking for experienced accountants. This makes finding an accounting job really hard, so being professionals will be better.

- “the demand is really high”
- “to get an accounting job is quite hard”
- “they really need someone who has more work experience”

All participants in this group suggest that it is important to gain a professional qualification in New Zealand or go back to China. They believe to join the membership and later gain a professional qualification is better for their future career opportunities.

- “if you are just a general accountant, that's no way to get to a higher level in an organization and in accounting field”
- “to gain professional membership may increase personal value, more respects”
- “large corporate will always look for professional accountants”

One participant states that he/she plans to go back to China after graduation, however this does not affect his/her decision of choosing current program in New Zealand as he/she thinks New Zealand degree as well as skills will still ensure him/her a stronger competitive power compare to other Chinese who did not study abroad.

While one participant in this group gives a positive view of MPA, but he/she did not choose it because he/she did not know this program until enrolled into other one.

- “I just find the information about MPA from website, before that I have enrolled current program”

The other two participants are not interested in MPA program. Although they all comment on the importance of becoming a professional accountant, the researcher finds that these two participants think this program is not on a master level and content is similar to a bachelor degree. They emphasize that this program is not fair for students. In other words, misunderstanding of the MPA is one reason that students do not choose it. Even although one participant showed interest in considering a MPA, he/she thinks it is on the bachelor level, which parallels another participant’s opinion that it is too easy.

- “Though it’s a master degree, it’s more bachelor content”
- “It’s a kind of short cut...the whole course will be much easier compare to Master of Business and Master of Professional Business Study”

Both of them mentioned

- “It’s not fair”

Other Discipline Group

All participants agree that there is a high demand of accountants worldwide. Two of them mention that accountants and accounting are important to families as well as for business. They especially point out that experienced and professional accountants are more welcome in big cities and companies.

- “experienced ones will understand quickly what the boss want”
- “lots people (accountants) have basic skill, but some companies want high level of accountants”

Participants highlight experience is one aspect of gaining the professional qualification and professional qualifications are more important than degrees.

One participant states to study accounting at a higher degree is unnecessary as degree is not important to accountants.

- “it’s quite important, it’s like a benchmark”
- “undergraduate study is enough, higher study in accounting doesn’t make sense”

Only one participant has heard of MPA, the other two both show that they do not know this program. After the researcher explains this program, one participant shows that he/she is interested in this program, and if he/she knew this in the first place, he/she may have chosen it.

- “I am quite interested in accounting”; “I think this program is attractive”

However the one who has heard of MPA, shows a negative view of MPA program, which is similar to the findings of *Accounting Group (other program)*, and he/she emphasizes

- “I heard the papers in that program are much similar as undergraduate program, no much difference”

4.3.3 Finding 3

- ❖ To study in abroad is popular, the pleasant environment of New Zealand as a main advantage, makes participants choose New Zealand as their study destination.

All participants have given more than one reason that they choose New Zealand. Participants indicate that they want to study in a foreign country, so when they consider which country to choose, they give these reasons (as shown in Table 1).

There are seven participants who state that the main reason they choose New Zealand rather than the other countries is because the environment. The environment includes good weather, good law and order, nice natural and human environment.

These participants explain

- “the weather is quite mild, not too hot or cold”
- “New Zealand is quite beautiful, people are very friendly” “quite peaceful”
- “I don’t get to speak too much Chinese” “good language environment”
- “atmosphere is very good for international students to study”

Low cost and friends/relatives living in New Zealand are the second main reasons that participants choose New Zealand. Participants mention that compared to other popular English-speaking countries that Chinese students choose to study (ie. Australia, United Kingdom, America, Canada), the cost of New Zealand is still low

- “the exchange rate is lower than Australia”
- “England is too expensive”
- “the tuition fee and living cost is still lower compare to Australia and other countries”

At the same time, participants pointed out they have family members or friends in New Zealand, and that is the reason they select this country prior to others.

- “one of my relatives is studying in New Zealand”

Three participants mentioned that New Zealand as an English-speaking country could give them opportunity to actually use English in their study and life. In this way, they will improve their English ability and have better competitive power. To study at a master’s level in AUT, international students who have not finished their undergraduate study in English must achieve average 6.5⁴ in IELTS or equivalent English test. In addition, they state that compared to other countries, when applying to study in New Zealand, it does not require the applicants to obtain an English score for visa/permit application. Instead, students can choose to study in English courses in New Zealand if they do not have IELTS score.

Interestingly, parents’ decision is another aspect that participants choose to come to NZ to study. Chinese parents give their children financial support when they are in universities in China or other countries. And Chinese children are more willing to adopt their parents’ suggestion. Therefore when the researcher

⁴ This requirement is for students to study in Business discipline in AUT. It may be different for other discipline or universities.

asks the question of the reason to choose to come to New Zealand, participants say

- “my mum thinks that to study in a foreign country can get more advantage”
- “my parents decided”

Only one participant shows one of his/her reasons of coming to New Zealand is immigration opportunity. He/she points out although New Zealand and Australia are both under her consideration, the immigration policy in New Zealand is easier compared to Australia's.

- “the immigration policy has changed in Australia, it becomes really harsh now, especially the requirement of English ability”

While all other participants mention that they have compared New Zealand and other countries before they come to New Zealand, and because they think New Zealand has some advantages that other countries do not have, therefore they choose to come to New Zealand. However one participant points out that he/she chose to come to New Zealand to study because he/she wanted to make New Zealand his/her springboard to another country. But later he/she emphasizes that after being in New Zealand for a while and travelling to Australia, he/she found out that he/she loves New Zealand more and decides to stay.

- “I had a plan, came to New Zealand and stay for the first year, then go to Australia...when I came to New Zealand, I love here...I don't want to move, that's the reason I keep stay in New Zealand.”

Table 1

<i>Reason</i>	<i>No. of choosing</i>	<i>Percentage (out of 10)</i>
Environment	7	70%
Low cost	4	40%
Friends/relatives in NZ	4	40%
Study in English and	3	30%

IELTS score not required		
Parents' decision	2	20%
Immigration opportunity	1	10%
As spring board	1	10%

(Source: designed for this study)

4.3.4 Finding 4

- ❖ Chinese students notice the difference in education between New Zealand and China, and prefer western style.

Participants point out that there are some differences (as shown in Table 2) in education between China and New Zealand, these differences give them a chance to experience two different ways of study, all of them show the preference of New Zealand tertiary education. Some participants think New Zealand's education method is better. They mention that western education style is one of the reasons they choose to study in New Zealand.

Participants emphasize that the major study pressure of universities in China comes from final exams and final dissertations, thus some students are lacking in effort during the study period. The pressure of studying in universities in New Zealand is throughout the whole studying period, which means that students need to attach importance to any assessments, no matter whether it is exams, assignments or presentations. They point out that Chinese universities do not give too many assessments or assignments to students, therefore, to achieve a good mark in the final exam is important. Thus lots students choose to study hard just before the final exam or they may unable to pass it. However, New Zealand universities count marks of each assessment into final grade, so making constant effort is essential.

- “it's mainly about the final exam pressure (in China), you just need maybe a month before the final exam” “they don't have many assignments during study...the homework is not accounted into the final mark”
- “I feel a big pressure (in NZ), so many assignment and homework”

In China, lecturers use passive education method to teach students. So the main job of lecturers is passing and giving information and students need to memorize these knowledge. Compared to China, lecturers in New Zealand adopt an active education method in order to encourage autonomous learning. So the main job of lecturers is guiding students to find the answers and help them to develop the ability to learn.

- “the education in China is give, teachers give everything, you just follow, memorize it”
- “Learnt lots of things, skills (in NZ)...When I did presentations in the first year, I was nerves and shy, but final year, I was confident... This you may not get from Chinese universities.”

Because of different education methods, Chinese students are waiting for teachers to highlight main study points for exams, and teachers expect students to give similar answers to the model answers. In New Zealand, teachers encourage students to work in teams (i.e. group assignments), and to do their own research. Therefore students in New Zealand do not try to find a model or a perfect answer, and different answers may all be right. Because of the different education style, students in New Zealand have more freedom and are more willing to learn autonomously.

- “(in China) there is a model answer, which constraint students to bring their ability into study” “NZ education is to help students to find the answer, so everyone may get a different answer”
- “(in China) the lecturer will never check whether you understand, whether you did research about this paper...(in NZ) professors give you topics...you need to do your own research and get information of these papers.”

Some participants imply that because of the population disparity, that China has a large population, every student wants to enter top universities and become the top student, therefore there is a huge competition in the universities in China. Compared to China, New Zealand has less competition as it offers more chances to students.

- “it’s different in New Zealand, everyone has chances here.”

At the same time participants highlight that because of the difference of class size (China has bigger size of classes), students in New Zealand have more opportunities to raise questions and have discussion in classes, and lecturers are more willing to communicate with students. However in China, there is little or no communication between lecturers and students, even in-class debates and presentations are elective. One participant emphasizes this is caused by the size of classes, as it is less likely to give opportunities to students to ask question or discuss in big classes.

- “(in NZ) more communication between lecturers and students...improve our communication skills”
- “(in NZ) lecturers are like friends, very good environment”
- “(in NZ) small classes...you can communicate to the teachers directly...in the big classes, you can’t do this”
- “(in China) my friends have presentation competition, but you can choose to enter or not”

One participant particularly points out that in New Zealand, it is really strict on referencing compare to China, therefore students cannot cheat, as plagiarism is considered a serious offense that may result in punishments, such as a failing a grade, being suspended, or even being expelled from university. However lack of plagiarism policies in China induces students copying from others and not being caught.

- “there are a few academic writings (in China)...it doesn’t require students to do reference strictly, there is no such system like Turnitin...”

Interestingly, one participant states that the differences in education between two countries are represented by culture difference. In China, children are taught to be modest, to show off your strength is treated as arrogant and not welcome. Therefore, parents and teachers are used to giving a negative opinion to students in order to arouse their potential. In western culture, children are encouraged even when they do something wrongly. They are taught to communicate, present and show their needs, abilities, so they appear more confidence. The participant says

- “Asian people they don’t know how to show their ability...we were trained to keep silence...you got to show your ability through your result.”

Table 2

	China	New Zealand
<i>Study pressure</i>	Final exams, final dissertations	Exams, assignments, assessments (i.e. presentations, in class tests)
<i>Effort</i>	Concentrate efforts before exams	Effort through whole study period
<i>Gain</i>	Knowledge	Skills, build confidence
<i>Education method</i>	Passive (Spoon-feed)	Active (Autonomous Learning)
<i>Size of class</i>	Big	Small
<i>Competition</i>	Intense	Mild
<i>Attitude in academic study</i>	Less rigorous	Rigorous
<i>Culture</i>	Modesty	Individuation , self-confidence

(Source: designed for this study)

4.4 Theory Development

After constantly using the same comparative analysis method, four main categories are developed and saturated. They are: university and program selection; demand for accountants; choosing New Zealand; difference in education. Furthermore, these four categories are concluded into four findings above.

The objective of current research is to study the factors that influence Chinese students to choose a MPA program in New Zealand. It can be further divided into two parts: one is the factors that influence Chinese students to choose an MPA program; the other is the reasons that Chinese students choose to come to New Zealand. The researcher developed two themes that are characteristics of factors that influence the choice of MPA and New Zealand. One theme is “preference of career oriented qualification”, this is characteristic of Chinese

students choosing a (MPA) program in AUT; the other is “living and study destination”, this is characteristic of Chinese students choose to study in New Zealand.

When the researcher tested the first theme, the researcher finds out that three participants did not state the purpose of obtaining a degree is related to finding a major-related job in the future. However the interview data and field notes indicate that these three participants agree that a higher qualification (which they are studying for) is better for career opportunity. In addition, students who study in MPA program indicate that the main reason they choose this program is not only to obtain a master degree but also to become chartered accountant or CPA in the future. Students who did not choose MPA still show their preference of a career-oriented qualification. When the researcher tests the second theme, all ten interviews satisfy the test.

After considering all interview data, the participants’ attitude towards qualification and study destination, the researcher refined these two themes to: “Chinese students prefer a high western qualification that is career oriented”; “choosing New Zealand is to seek a better life and study style”. The researcher has taken data of all ten interviews, and these two themes satisfy full scale testing.

After analysis of all interview data, memos, the findings, and themes, it can be concluded that the preference of high western (accounting) qualification which is career oriented is because the high recognition of a western (accounting) qualification and the expectation of future career opportunity this qualification will bring. Seeking a better life and study style is the main reason for Chinese students to come to New Zealand. The researcher develops a core category of current study, which is the developed theory:

The recognition of high western career-oriented (accounting) qualifications is expected to bring better opportunity, and influence Chinese students’ choices of (MPA) programs in New Zealand.

High (accounting) qualifications are welcomed by Chinese students and the Chinese job-hunting market. Accounting qualifications include academic qualifications (i.e. degrees in accounting) and professional qualifications (i.e.

chartered accountant certificates). As indicated by interviewees, a high demand of accountants worldwide brings lots of job opportunities for accounting students. Chinese students believe that higher accounting qualifications (a higher degree or accounting specialised certificate) means better job opportunities, better income, and expect that higher qualifications bring chances to change their current life to a better status.

Preference of high western qualifications is coincidental with the phenomenon of “career and degree oriented”. Chinese students choose majors and programs based on “needs”, these “needs” can be concluded as future career opportunities and higher degrees. For career oriented accounting students who want to become chartered accountants or CPA in the future, gaining a professional qualification becomes necessary for career development. Therefore, qualifications are importantly treated by Chinese students.

In previous years, because less Chinese people went overseas to study, overseas degrees were rare. Nowadays, more and more Chinese students go to different countries, overseas degrees are still highly valued not only because of the thoughts passed on from past, but also because of the overseas education quality is good as it develops more students’ potentials and abilities. Chinese people have given a term to describe a good quality degree as a “high gold-content degree”. Thus it is easy to tell how Chinese people treat qualifications. At the same time, a qualification from a more-recognized, good-reputation University or an institution (i.e. NZICA) is also treated as “high gold-content”. Students who hold “high gold-content” qualifications are expected to find a better job, save face for themselves and their family and live a better life in the future.

Thus it is easy to understand why AUT MPA students think this program is fantastic as it offers chance to get both academic and professional qualification, and it is offered by a good reputation university in New Zealand (a western country). Thus the recognition of the qualification of a MPA program is high, and students believe they will have better career opportunity afterwards. Compared to MPA students, those students who have a misunderstanding of a MPA and study in other disciplines do not recognise this program because they have doubts about the quality of the qualification this program offers. Their

misunderstanding leads to a low recognition, and thus their expectation of this program is low as well. This matches the developed theory.

Seeking a better life and study style is another phenomenon. Chinese students choose to come to New Zealand mainly because of its environment and other factors. Preference of the New Zealand education style is a characteristic that Chinese students choose New Zealand as their study destination. Chinese students are willing to receive a western education and they believe the western education method is superior overall. Thus to study overseas has become a popular trend in China.

A pleasant living and study environment as well as a small population bring a more relaxed style of life to enjoy. Low competition in the society and universities means there are more chances for job hunting and studying in universities. In China, a large population leads to high-tense rivalry everywhere. Competition becomes the only way to survive. Therefore, people are living under high pressure. So New Zealand is treated as a better place for life, many Chinese students choose to stay. At the same time, an active education method is widely accepted and loved by Chinese students. They believe by using an active method in education, not only the communication between students and lecturers can be achieved, but also students' abilities and skills can be developed better. Chinese students especially point out that after studying in New Zealand, they gained more confidence and analysis and communication skills which they cannot gain in universities in China. Therefore, the degree that Chinese students gain in New Zealand is highly recognized.

4.5 Conclusion

This chapter is focusing on interview data analysis and theory development. In the current chapter, all interview data and memos are analysed and compared. Four main categories are concluded and saturated. They are: university and program selection; demand for accountants; choosing New Zealand; difference in education.

These four categories are developed into four findings: Chinese students choose programs base on "needs" rather than "interests", they choose a

university based on their confidence of the university; Chinese students comment there is a high demand of accountants worldwide, and indicate to become a professional accountant is important, however the MPA program as a pathway to the membership of professionals is not well recognized by students in other programs; to study in abroad is popular, the pleasant environment of New Zealand being the main advantage, makes participants choose New Zealand as their study destination; Chinese students notice the difference in education between New Zealand and China, and prefer the western style.

Later these findings and two themes are analysed and a theory is built from the ground, that is, high western (accounting) qualifications which are consistent with career oriented qualifications are better recognized and expected by Chinese students and influence their choices of (MPA) programs in New Zealand.

The next chapter concludes this research project, it is presented as a literature comparison, limitation of current study, opportunity for future study and conclusion.

Chapter Five: Literature comparison and Conclusion

5.1 Introduction

The previous Chapter analyses the interview data and memos, discusses how the findings are developed, and explains the theory built from ground. This chapter is the last chapter of the current research project, and concludes this study.

Section 5.2 is literature comparison. In this section, findings are compared with existing literature to enhance validity and generalisation. Section 5.3 states the contribution of this research. Section 5.4 points out the limitation of this research and chances for future study. Section 5.5 is conclusion.

5.2 Literature comparison

The theories built from the grounded-theory research method should be compared against existing literature in order to enhance the internal validity and generalise the findings (Eisenhardt, 1989). The researcher compared findings and theory of current study to the literatures, and concluded as follows.

The current study finds that Chinese students choose majors and programs based on their “needs”, these “needs” are all degree-oriented and career-oriented. Similarly, a study by Kwan and Ng (1999) and study by McKinlay (2002) show that education from the Chinese point of view is quite important, Chinese expect education will bring better social status, career, income, and “face” to the family. Also Moore (2004) mentions students believe after graduation, they will have better career opportunities. This is similar to findings of Cho et al. (2008). A degree or a qualification treated as a symbol of received education is highly valued. Hunton et al. (2005) also point out the importance of gaining a master's degree from the accounting job performance point of view. As accounting becomes more and more important, accounting-related jobs are popular, and lots of Chinese students choose to study in accounting even if they are not interested in it. This parallels the finding of Kwan & Ng (1999) that many students are forced to choose “hot courses” (p23). Research by Anonymous (1993) also supports the current finding that more than 60 percent of Asian students enrolled in career oriented and practical programs, and believe western study will bring higher income when they return China.

This study finds students choose universities based on reputation and university itself, this parallels Gatfield and Hyde (2005), Gray, Fam and Llanes (2003) that students' choice of university is mainly affected by learning environment, reputation, and career prospects. The researcher finds that the cost does not influence students' decision when they choose the program overseas. Similarly anonymous (1993) states that the cost for international students can be four times more expensive than domestic students but they still study in the program overseas. This negates Ryan and Zhang's (2007) view that strong New Zealand dollar reduces the willingness to study abroad. Different from findings of Chen (2005), current research finds that immigration opportunity does not affect Chinese students' decision of studying abroad. The researcher noticed that although the participants' English ability needs improvement, they do not worry about it when choosing a subject to study, participants mention that they need to spend more time and make more effort to make sure they pass or get a good grade. Similarly Abraham and Kaidonis (2006) point out a lack of English competency are more likely to fail the paper. Furthermore, they treat that studying in current program/major in an English speaking country is helpful for their English improvement. This matches the papers of Butcher & McGrath (2004), Marriott et al. (2010) and McKinlay (2002).

This study also points out that high –demand for accountants worldwide makes accounting jobs important, and students indicate the importance of becoming a professional accountant. This is the main reason that MPA students choose this program. The researches of Chen et al. (1997) and Wu & Tong (2004) also show rapid increasing of accounting-related work leads a significant demand for accounting education. However the gap between accounting practice and education (Marshall et al., 2010) and need for professional accounting education (Skousen, 1973) lead to the MPA program becoming important for students who want to gain professional qualifications (Frecka & Reckers, 2010; May et al., 1995; Frecka & Nichols, 2004).

Although the accounting system of China and New Zealand is different, students who plan to go back to China still choose to study a MPA in New Zealand as they believe it will still bring better chances for them. This point is also supported by the literature. Winkle et al. (1994) state that China's accounting is moving towards internationalization. To make accounting and

accounting education fit the Chinese economy and meet the requirements of accounting globalisation is crucial (Zheng, 2005). However the lack of ethics in business activities and ignoring of the importance of ethics in accounting education (Wu and Tong, 2004) as well as the shortages of a MPA program in China (Yang, 2005; Liu, 2005; Tindale, 2009) makes the acquisition of western accounting knowledge become important (Cho et al., 2008).

Study abroad is a popular trend for Chinese, supported by McKinlay (2002), Zhang and Brunton (2007) and Anonymous (2006), and Min (2004) explains that this phenomenon is caused by the higher education demand exceeding the supply. Choosing New Zealand as a study destination (supported by Marriott et al., 2010; Anonymous, 2006) is mainly because of its environment, low cost, an English speaking country (supported by Li, 2008; Marriott et al., 2010; Butcher & McGrath, 2004; McKinlay, 2002), and parents' decision (supported by McKinlay, 2002). McKinlay (2002) explains that traditionally Chinese parents sponsor and pay lots of attention on their children's education in order to make sure their children receive the necessary education. Gatfield and Hyde (2005), and McKinlay (2002) agree that the expectation from family is also one reason Chinese students study abroad. This point of view is also supported by Cai (2005) that because of one-child-policy, children receive undivided attention and support from their parents. The finding of Duan (1997) also support current study that friends or relatives are in New Zealand as one reason make students to choose as study destination.

The researcher finds that when facing the difference of education between New Zealand and China, students show preference for a western style. Literature supports the finding as well as the reasons of it. Anonymous (1993) states that western education is more respected than the home-country one. Borgia et al. (2011) says the quality of western university education is considered better. Chan and Rotenberg (1999), Lin (2005), and Cho et al. (2008) explain western education gives more chances for debate, academic thinking, critical and independent analysis skills. The weakness of Chinese education is similar to findings of Chan and Rotenberg (1999), and further explained by Liu (1987) and McKinlay (2002) that main principles of Chinese culture caused characteristics of Chinese education. "Obedience" explains why students always follow

teachers and believe there is a master answer. Confucius pursued "self learning and individual improvement" (Roberts, 1996; Huang, 1997) reflects modesty. Gaining knowledge and achieving a better result in exams is a study goal of Chinese students. This is supported by Kwan & Ng (1999). Attractiveness of freedom and flexibility of western education is supported by Gu (2008).

5.3 Contribution of Current Research

This research could provide insights to the reasons why a MPA is attractive or not to Chinese students. The outcome of this research project is mainly valuable to the participants, educators, and prospective international students.

This research provides a clear view of Chinese students' opinions on program selection. The study shows the motivations of the programs students currently study in, and the career opportunities they may have after their graduation. It could be valuable for participants if they have considered continuing study in the future in the same major/or MPA, or it may provide them with different thoughts on career directions.

Education as one of the key industries that generates a significant amount of revenue for New Zealand, especially from international students. Study abroad is a popular trend for Chinese students, therefore attracting more international students means a better income for the education institution. This study could give educators some ideas of Chinese student's preference and needs that will be helpful for future program development.

Other Chinese students who plan to study abroad, especially to study a MPA program in New Zealand, can obtain useful information from this research. They can have an insight of what programs that current international students are currently taking, and the reasons behind their choice. They can use the findings as a reference for their decision.

Therefore, the current study will be found important to: participants, who could use current research information to make future study and career decisions;

educators, who consider introducing a similar program; prospective international students, who want to gain academic as well as professional qualifications. It may also be helpful to CPA, NZICA and other professional bodies who encourage accountants to be qualified and who recruit employees; students who want to do research in relevant areas and use this paper as reference.

5.4 Limitation and Future Study

The current study adopts grounded theory methodology, Bryman and Bell (2007) criticise that grounded theory sometimes is “substantive in character”, thus the study may “pertain to the specific social phenomenon” (P591). The researcher is focussed on Chinese students at AUT. However a MPA program is introduced by Victoria University, and other private institutions may have similar programs called other names. The researcher does not know whether students in other universities or institutions have different views when they choose MPA program, and the factors influence their choice of universities are expected to be different.

This study finds the career and degree orientation heavily influence the students' choice. The researcher has taken notice of gender and residence status, and while these two factors will not result in different findings of current study, they still influence participants' view to a certain extent. One participant is a mum who has a little child, she points out the difficulty for her to study is that she needs spend most of the time in taking care of the child. At the same time, participants who are not permanent residents point out that it may be hard for them to find a job in New Zealand because companies may not want to be involved in complex immigration procedures just to support them to apply residence visa, thus companies give priority to permanent residents. Therefore permanent residents have broader career opportunities compared to international students. They find it easier to find a job in New Zealand, and also can find a job in China.

Current research is focusing on the factors influence Chinese students to study MPA program in NZ, and the researcher finds many aspects that affect students' choice. These aspects can be concluded as current high recognition and valuation of western qualifications, and Chinese students' future career and life

expectation that the qualification can bring. The researcher notices that these behaviours are influenced by Chinese cultural values. Therefore future study could be more focussed on the relationship between Chinese culture and accounting education behaviour.

5.5 Conclusion of Current Study

The current study adopts grounded theory methodology of qualitative approach to investigate the factors that influence Chinese students to do MPA programs in New Zealand. Study of previous literature gives the researcher a broad view of how Chinese cultural values affects the accounting system and education methods, the necessity of introducing MPA programs worldwide, and the reasons that Chinese students follow the trend of study abroad.

Research designed is focusing on students who come from China mainland and are currently study postgraduate level in AUT. A semi-structured interview is conducted. Ten interviews are collected and transcribed by the researcher. By using grounded theory, four main categories are generated and saturated. They are: university and program selection; demand for accountants; choosing New Zealand; difference in education.

Four findings conclude:

1. Chinese students choose programs base on “needs” rather than “interests”. They choose a university based on their confidence of the university.
2. Chinese students comment there is a high demand of accountants worldwide, and indicate that to become a professional accountant is important. However, a MPA program as a pathway to the membership of professionals is not well recognized by students in other programs.
3. To study in abroad is popular, the pleasant environment of New Zealand as a main advantage, makes participants choose New Zealand as their study destination.
4. Chinese students notice the difference in education between New Zealand and China, and prefer the western style.

Later two themes are developed, they are “preference of career oriented qualification” and “living and study destination”. These two themes are refined to: “Chinese students prefer high western qualification that is career oriented”; “choosing New Zealand is to seek a better life and study style”. After re-analyse all data, memos and findings with these two themes, a theory is built, that is: The recognition of high western career-oriented (accounting) qualifications is expected to bring better opportunity, and influence Chinese students’ choices of (MPA) programs in New Zealand.

To enhance the validity and generalisation of the study, findings are compared with literature. The researcher explains the limitation and points out the contribution of this research project is to: participants, educators, prospective international students, professional bodies, and students. Also, the researcher suggests the opportunity of future study is the relationship between Chinese culture and accounting education behaviour.

References

- Abraham, A., & Kaidonis, M. (2006). Towards Improving Learning Outcomes for International Students: The Master of Professional Accounting Embedded Literacy Project. *Accounting Educators Forum*, November.
- Adhikari, A., & Wang, S. Z. (1995). Accounting for China. *Management Accounting*, 76(10), 27–3.
- Bedard, J., & Gendron, Y. (2004). Qualitative Research on Accounting: Some thoughts on what occurs behind the scenes. In C. Humphrey & B. Lee (Eds.). *The Real Life Guide to Accounting Research*.
- Bloom, A. (1987) The Closing of the American Mind. *Simon & Schuster*, New York, NY.
- Bloom, R., & Solotko, J. (2003) The foundation of Confucianism in Chinese and Japanese accounting. *Accounting, Business & Financial History*, 13, 27-40.
- Borgia, D., Bonvillian, G., & Rubens, A. (2011). Case study of chinese and U.S. university, college of business partnerships: Form, process, opportunities, and challenges. *Journal of Management Policy and Practice*, 12(1), 98-107.
- Bryman, A., & Bell, E. (2007). *Business Research Methods* (2nd ed.). New York, the United States: Oxford University Press Inc.
- Butcher, A. & McGrath, T., (2004). International Students in New Zealand: Needs and Responses. *International Education Journal*, 5(4).
- Cai, B. (2005). Chinese collectivist 20-years later: a second look at the individualism and collectivism construct. *AURCO Journal*, 11, 67-80.
- Chan, M. W. L., & Rotenberg, W. (1999). Accounting, Accounting Education, and Economic Reform in the People's Republic of China. *International Studies of Management & Organization*, 29(3), 37-53.
- Charmaz, K (2006). *Constructing Grounded Theory*. Thousands Oaks, CA: Sage.
- Chen, H., Jubb, P., & Tran, A. (1997). Problems of Accounting Reform in the People's Republic of China. *International Journal of Accounting*, 32, 139-153.
- Cho, C. H., Roberts, R. W., & Roberts, S. K. (2008). Chinese students in US accounting and business PhD programs Educational, political and social considerations. *Critical Perspectives on Accounting*, 19, 199-216.
- Duan, P. (1997) The influence of various factors on international students in selecting universities: a South Australian study of Chinese students from Hong Kong and Malaysia. *PhD thesis*, University of South Australia, Adelaide.
- Eisenhardt, K. (1989). Building theories from case study research. *Academy of Management Review*, 14 (4), 532-550.
- Frecka, T. J., & Nichols, W. D.(2004). Characteristics of Master's in Accounting Degree Programs. *Issues in Accounting Education*, 19 (2), 165-188.

- Frecka, T. J., & Reckers, P. M. J. (2010). Rekindling the Debate: What's Right and What's Wrong with Masters of Accountancy Programs: The Staff Auditor's Perspective. *Issues In Accounting Education*, 25(2), 215-226.
- Gatfield, R.L., & Hyde, M. (2005). An examination of two case studies used in building a decision-making model. *International Education Journal*, 6(5), 555-66.
- Glaser, B. G. (1978). *Theoretical sensitivity*. Mill Valley, CA: The Sociology Press.
- Glaser, B. G. & Corbin, J. M. (1990). *Basics of Qualitative Research: Grounded Theory Procedures and Techniques*. Newbury Park, Sage.
- Glaser, B. G. (1992). *Basics of Grounded Theory Analysis*. Mill Valley, CA: The Sociology Press.
- Goulding, C. (2002). *Grounded Theory*. London: Sage Publications.
- Gray, S. J. (1988) Towards a theory of cultural influence on the development of accounting systems internationally. *Abacus*, 24(1).
- Gray, B.J., Fam, K.S., & Llanes, V. (2003). 'Branding universities in Asian market. *Journal of Product & Brand Management*, 12(2), 108-20.
- Gu, Y. (2008). Chinese learner My lived experiences of studying in Mainland China and Australia. *Critical Perspectives on Accounting*, 19, 217-221.
- Huang, C. (1997) *The Analects of Confucius*. New York: Oxford University Press.
- Hunton, J. E., Stone, D. N., & Wier, B. (2005). Does Graduate Business Education Contribute to Professional Accounting Success? *Accounting Horizons*, 19(2), 85-100.
- Kwan, Paula Y.K. & Ng, Paul W.K. (1999). Quality indicators in higher education - comparing hong kong and chinas students. *Managerial Auditing Journal*, 14(1), 20-27
- Leung, K., Koch, P. T., & Lu, L. (2002). A dualistic model of harmony and its implications for conflict management in Asia. *Asia Pacific Journal of Management*, 19(2,3), 201.
- Li, M. (2008). Keeping them safe: a review of Chinese students' safety issues in New Zealand. *Paper presented at ANZCA '08 Conference*, Power and Place, Wellington, July.
- Lin, Z. J. (1998). Internationalization of Public Accounting: Chinese Experience. *Managerial Auditing Journal*, 13(2), 84-94.
- Lin, Z. J., & Deng, S. (1991). Educating accounting in China: Current experience and future prospects. *The International Journal of Accounting*, 27(2), 164-173.

- Liu, W.X. (1987). The significance of recent reforms for higher education. *Canadian and International Education*, 16(1), 162-71.
- Liu, Y. (2005). Perform better in education of MPAcc to develop a new dimension of training professional accounting experts. *Commercial Accounting*. 4A. (Chinese Version)
- Lynds, J. (2011, Jul 22). Chinese high school students experience college at UMPI. *McClatchy - Tribune Business News*, pp. n/a.
- Marriott, J., du Plessis, A.,J., & Pu, M. (2010). Export education: How do international students experience new zealands service to them? *Interdisciplinary Journal of Contemporary Research in Business*, 2(8), 29-41.
- Marshall, P., Dombrowski, R., Garner, R., & Smith, K. (2010). The Accounting Education Gap. *The CPA Journal*, 80(6), 6, 8-10.
- May, G. S., Windal, F. W., & Sylvestre, J. (1995). The need for change in accounting education: an educator survey. *Journal of Accounting Education*, 13(1), 21-43.
- McKinlay, A., (2002). New Zealand s Education Exports. *Education Forum*. Briefing Papers No.4.
- Min, W. (2004). *Chinese Higher Education: The Legacy of the Past and the Context of the Future*. In P.G. Altbach and T. Umakoshi (Eds.), *Asian Universities: Historical Perspectives and Contemporary Challenges*, Johns Hopkins University Press (pp. 53-83).
- Moore, R.M. (2004). The rising tide: branding and the academic marketplace. *Change*, 36(3), 56.
- Overseas schools to attend china education expo 14 october. (2006, Oct 02). *BBC Monitoring Asia Pacific*, pp. 1-1.
- Patton, M. Q. (2002). *Qualitative Evaluation and Research Methods* (3rd ed.). Thousand Oaks, California: Sage Publications.
- Roberts, J. A. G. (1996). *A History of China*. New York: St Marin's Press.
- Sekaran, U. (2003). *Research Methods for Business: A Skill-building approach*. (4th ed.). NJ: John Wiley & Sons.
- Skousen, K. F. (1976). A new professional program in accountancy. *Journal of Accountancy (pre-1986)*, 77-81.
- Smith, C. A. (1949). University offers degree of master in professional accounting (MPA). *Journal of Accountancy (pre-1986)*, 140-141.
- Tang, Y. (1997). The recent accounting development and internationalization of accounting education in China. *Issues in Accounting Education*, 12(1), 219–227.
- The pool keeps growing. (1993). *Business Asia*, 25(5), 9-9.

- Tindale, J. (2009). Language and Learning in the Master of Accounting at Macquarie University. *Researching International Pedagogies*, 3, 147-162.
- To, C.Y. (1994). Borrowing and adapting foreign theories for educational practices in Hong Kong. *Comparative Education Review*, 5, 42-4 (Chinese Version).
- Wang, H., & Zheng, P. (2005). Issues on the Education of Master of Professional Accounting in China. *Accounting Research*, 7. (Chinese Version)
- Wang, H. Y., (2005). *China: era for international students to return*. Beijing: Central Translation Press
- Winkle, G. M., Hull, H. F. & Chen, X. (1994). Accounting standards in the People's Republic of China: responding to economic reforms. *Accounting Horizons*, September, 48-57.
- Wu, T., & Tong, Y. (2004). Issues and Challenges of Accounting Education in China: Practitioner and Academic Perceptions. *Journal of American Academy of Business*, 4(1/2), 208-217.
- Yang, S. (2005). A thinking of MPAcc education mode. *Accounting Education. Friends of Accounting*, 2, 63-64. (Chinese Version)
- Zhang Z. & Brunton M., (2007). Differences in Living and Learning: Chinese International Students in New Zealand. *Journal of Studies in International Education*, Vol. 11, No. 2, 124-140.

Appendix 1

Participant Information Sheet



Date Information Sheet Produced:

08/06/2011

Project Title

An investigation of the factors that influence Chinese students to do a Master of Professional Accounting (MPA) program in New Zealand.

An Invitation

Dear Mr. /Ms,

My name is Qiufan Yang (Jane). I am a Master of Business student at the Auckland University of Technology. You are invited to participate in a research project titled as “An investigation of the factors that influence Chinese students to do a Master of Professional Accounting (MPA) program in New Zealand”. Successful completion of the research project will contribute to the completion of the Master of Business qualification of the researcher. I would be grateful if you could participate in this project. Your participation is absolutely voluntary and you may withdraw at any time up to the completion of data collection without any adverse consequences.

What is the purpose of this research?

The research could provide insights to the reasons why MPA is attractive or not to Chinese students. The outcome of this research project will be valuable to educators, prospective international students, and professional bodies etc. This research is a dissertation that allows the researcher to complete the Master of Business qualification.

How was I identified and why am I being invited to participate in this research?

Only those Chinese students who come from China mainland will be selected, because these Chinese students would have similar history, custom, and study background. Participants need to be AUT current postgraduate students (and not students of Professor Keith Hooper). They are native Chinese from mainland China. The sample selection does not have any requirement for the length of time living in New Zealand, as it will allow the study to examine whether the MPA program is the reason for students coming to New Zealand, and whether English would be one of the factors to affect their decision. The population is identified as all postgraduate students in AUT except Keith Hooper's students (This is to mitigate any potential conflict of interest). AUT is selected as it is one of the two universities that offer MPA programs in NZ, in addition, considered the time and cost as well as the ability to access resource, AUT is considered more appropriate.

What will happen in this research?

The research project involves interviews. Each participant is invited to a forty-five minute to one hour interview with the researcher. Interview questions will be related to Accounting major and MPA program.

What are the discomforts and risks?

There is a small risk managed by confidentiality during the data collection. Participants may be worried that if they give any answer that is negative to AUT MPA program, it will not be good to them. Participants are not likely to experience any other discomfort, embarrassment or incapacity as a result of the researcher's procedures, as all interview questions are not sensitive in nature.

How will these discomforts and risks be alleviated?

The level of discomfort and risk is very limited as described above.

What are the benefits?

The research could provide an in-depth understanding to the factors that influence Chinese students' choice to study in MPA program. This research project will be valuable to the following groups: participants, who could use current research information to make future study and career decisions; educators, who consider introducing similar program; prospective international students, who want to gain academic as well as professional qualifications; CPA, NZICA and other professional bodies who encourage accountants to be qualified and who recruit employees. This research allows the researcher to complete the Master of Business qualification.

How will my privacy be protected?

Participants' privacy will be protected by coding, which means that each participant will be given a number/letter or a fake name instead of using their real names or ID data. By using coding, participants' real identities won't be recognised by anyone else, their opinions given in the research won't cause any discomfort for them in the future as no reader will know whose opinions are there. Softcopies of all the data will be stored in the researcher's USB or external data files, a locked file will be created specifically for the research. To access to the data will require the researcher's user name and password. The soft copy transcripts and the hard copies will be stored in Professor Keith Hooper's AUT office, but different location from the consent forms. The interview data and consent forms will be stored for up to 6 years, after which it will be destroyed by AUT's commercial office document destruction service.

What are the costs of participating in this research?

Participating in this research will cost forty-five minute to one hour of participant's time.

What opportunity do I have to consider this invitation?

The researcher will make a follow up phone call to potential participants within two weeks of receiving the Invitation Letter, Information Sheet and Consent Form. Potential participants are welcome to contact the researcher to seek further information. It is assured that participation to this research is voluntary, and participants have the right to withdraw at any time up to the completion of data collection without any adverse consequences.

How do I agree to participate in this research?

To agree to participate in this research, the Consent Form enclosed in the invitation letter has to be completed. Keep a copy of the form and return the original to the researcher prior to interview.

Will I receive feedback on the results of this research?

Yes if participants ticked "*I wish to receive a copy of the report from the research*" in the Consent Form. A copy of the report of this research outcome will be mailed to the participants' address.

What do I do if I have concerns about this research?

Any concerns regarding the nature of this project should be notified in the first instance to the Project Supervisor, *Professor Keith Hooper*, keith.hooper@aut.ac.nz, 64-9-917 9999 ext 5758.

Concerns regarding the conduct of the research should be notified to the Executive Secretary, AUTC, Madeline Banda, madeline.banda@aut.ac.nz, 921 9999 ext 8044.

Whom do I contact for further information about this research?

Researcher Contact Details:

Qiufan Yang (Jane), xtn9457@aut.ac.nz

Project Supervisor Contact Details:

Professor Keith Hooper, keith.hooper@aut.ac.nz, 64-9-917 9999 ext 5758

Approved by the Auckland University of Technology Ethics Committee on *type the date final ethics approval was granted*, AUTC Reference number *type the reference number*.

Appendix 2

Consent Form

For use when interviews are involved.



Project title: An investigation of the factors that influence Chinese students to do a Master of Professional Accounting (MPA) program in New Zealand

Project Supervisor: Professor Keith Hooper

Researcher: Qiufan Yang

- ☐ I have read and understood the information provided about this research project in the Information Sheet dated 06/06/2011
- ☐ I agree that the interview will be conducted in English
- ☐ I am not Keith Hooper's student.
- ☐ I am from China mainland.
- ☐ I have had an opportunity to ask questions and to have them answered.
- ☐ I understand that notes will be taken during the interviews and that they will also be audio-taped and transcribed.
- ☐ I understand that I may withdraw myself or any information that I have provided for this project at any time prior to completion of data collection, without being disadvantaged in any way.
- ☐ If I withdraw, I understand that all relevant information including tapes and transcripts, or parts thereof, will be destroyed.
- ☐ I agree to take part in this research.
- ☐ I wish to receive a copy of the report from the research (please tick one): Yes ☐ No ☐

Participant's signature:

.....

Participant's name:

.....

Participant's Contact Details (if appropriate):

.....

.....

Date:

Approved by the Auckland University of Technology Ethics Committee on 31 August 2011, AUTECH Reference number 11/169.

Note: The Participant should retain a copy of this form.