

**An Investigation of Cultural Factors that Influence Chinese Accounting
Students in New Zealand**

Kaina Chen
MBus

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Students in New Zealand**

Kaina Chen

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School of Business and Law

Primary Supervisor: Dr James Prescott

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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.

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Abstract

This research study aims to investigate the cultural factors that influence the success and experience of Chinese international students studying in New Zealand. In particular the research focuses on the academic experiences of Chinese international students studying accounting at Auckland University of Technology (AUT).

The study is qualitative and draws on data collected from 11 semi-structured interviews with Chinese international students majoring in accounting. The data was then sorted into several themes and analysed against the cultural context of both China and New Zealand.

Chinese international students carry with them their traditional Chinese values and learning strategies may seem inappropriate in some circumstances while studying in New Zealand. They have encountered many difficulties due to the cultural and educational differences between China and New Zealand.

The most significant findings suggest that a number of Chinese cultural factors, such as harmony, *wulun* (Five Cardinal Relationship, 五伦), *mianzi* (Face, 面子), and filial piety, NCEE (高考, examination-oriented education) and *Chaoxi* (抄袭, plagiarism) implicitly or explicitly, influence Chinese international students in terms of adjusting and adapting to the social and academic environment in New Zealand. Consequently these cultural differences directly impacted on their academic performance, class room experience and handling of assessment tools and processes that were different from what they had been accustomed to. It should not be taken for granted that they have known how to manage their new academic environment. The process of adjustment and adaptation is difficult, especially without appropriate guidance and assistance from universities and academic staff. Although not all the Chinese international students had positive experiences, it is still inspiring to see that some Chinese international students express positive attitude towards their learning experiences.

The findings from this research project will help universities in New Zealand better understand the behaviours and perception of Chinese international students. Understanding these difficulties will enable universities and business faculties to review and adapt their pedagogical practices to accommodate the needs of international students and contribute to their overall success.

CHAPTER 1: Introduction

The objective of the present study is to identify, investigate and explain those factors that influence the academic achievement and experience of Chinese international students studying in New Zealand. The research question is to find out the major cultural factors which hinder or enhance their education experience in New Zealand. Based on a series of in-depth interviews, the study is of particular importance to the New Zealand tertiary education sector where the proportion of International students, remain significant and increasing.

Chapter one provides an introduction to the research study. The first section provides a brief background of New Zealand export education and Chinese international students. Section two provides an overview of the extant literature on Chinese international students and the rationale for the study. Section three is an outline of the research design and section four briefly discusses the methodology which is covered in full in Chapter Three. The last section of this chapter provides the structure of this research.

1.1 Background

The Chinese economy has experienced rapid development since the introduction of the open door policy in 1978 (K. Yan & Berliner, 2011). The open door policy allowed China to embrace the opportunities afforded by international trade. This in turn increased the number of Chinese middle class who not only benefited from the growing export market but from the greater choice made available through imports. In particular education abroad increased in demand, with Chinese students electing to study in popular destinations including the United States, United Kingdom, Canada, Europe and Australasia (including New Zealand) (Chiu, 1995). By the end of 2008, there were 1.4 million Chinese students studying abroad and this number has continued to increase (Marriott, Plessis, & Pu, 2010).

The five major destinations for overseas study chosen by Chinese students include the United States, United Kingdom, Canada, Australia and New Zealand. New Zealand is number five in the order of preferred education destinations (Holmes, 2005). Factors that have been identified as contributing to the choice of education destination include exchange rate (cost), quality of education, safety of the environment, and flexibility of immigration policies (Johnson, 2008).

1.1.1 New Zealand Export Education

Export education is considered an important part of the New Zealand economy, with regard to the export revenue collected through international students (Marriott et al., 2010). According to Naidoo (2005), the export education sector in New Zealand contributed \$530 million to the economy and created more than 20,000 job opportunities. The total value of the contribution from export education in New Zealand in 2003 is estimated at \$1.7 billion. The early part of the millennia showed an increasing number of international students enrolling in public and private institutions across New Zealand. Between 1999 and 2003 international students increased by 318% (Mallard, 2004). This increase was in part fuelled by a weak New Zealand dollar which fell to US\$0.40 in October 2000 marking an all-time low since it was first floated in 1984 (Nolan, 2013).

However, the export education sector experienced a serious setback in 2005 with a 15% overall decrease of the number of international students in New Zealand (Campbell & Li, 2008). The reasons for the decrease in the number of international students included adverse publicity of New Zealand education, the appreciation of the New Zealand dollar and tightening of New Zealand immigration policies (Richardson, 2005). Given the fact that there is increasing competition between tertiary providers catering to international students, it is important to investigate and understand the perception of international students in New Zealand.

1.1.2 Chinese International Students in New Zealand

For the purposes of this study, international Chinese students refer to those overseas students from mainland China who have elected to study at a tertiary institute in New Zealand under a student visa permit. This study does not include those students of ethnic Chinese origin who are residents of New Zealand. Furthermore, it does not include international students who are not from China. This has been done in order to narrow the analysis to the impact of Chinese culture on the study experiences of international Chinese student in New Zealand. Students who are of Chinese origin but are resident in New Zealand have been excluded as they are assumed to have adopted or assimilated with their host culture and thereby reduce the potential impact of their original culture. These students are also less likely to struggle with English compared with a cohort of recently arrived international Chinese students.

Since the New Zealand Immigration Service removed the limits on the number of Chinese students entering New Zealand in 1998, statistics show that Chinese students comprise the largest group of international students (Z. Zhang & Brunton, 2007). In 2012, there were 24,981 Chinese international students enrolled in academic institutions across New Zealand (Education New Zealand., 2012). According to Education New Zealand, the presence of Chinese international students has become an increasingly important part of the higher education sector. The following table 1.1 provides a summary of the national origin of international students for the years 2006 through to 2011 studying in New Zealand.

Table 1-1 Key source countries of international students

University international enrolments by country	2006	2007	2008	2009	2010	2011
China	13,202	9,648	7,066	6,092	5,864	6,199
USA	1,983	1,994	1,947	1,989	2,115	1,945
Malaysia	1,238	1,539	1,627	1,656	1,717	1,702
Saudi Arabia	201	421	814	1,220	1,245	1,121
India	640	768	946	1,126	1,240	1,104
South Korea	1,104	1,252	1,213	1,268	1,279	1,055
All other nations	5,921	5,514	5,595	5,519	5,890	5,792
Totals	24,289	21,136	19,208	18,870	19,350	18,918

Source: Export Education Levy, Ministry of Education (2013)

There were 18,918 international students enrolled in New Zealand universities in 2011, of which 6,199 were Chinese international students (Ministry of Education, 2013). The importance of international Chinese students to the New Zealand economy is twofold. They not only represent a significant proportion of the education export market but potential advocates for future students choosing to study in New Zealand. It is therefore important that New Zealand based stakeholders and decision makers are aware of the challenges facing

Chinese international students. Furthermore the preferences and manner by which international Chinese students engage in the learning process provides an opportunity for educationalists in New Zealand to develop a multicultural pedagogy to teaching and learning (Chalmers & Volet, 1997).

The Chinese market is important for New Zealand education sector, with high enrolment number of Chinese international students studying in New Zealand and the trend appears to have been increasing. In addition, their study areas appear to be in business studies including accounting, economics and finance (Holmes, 2004).

1.2 Overview of Previous Research

Empirical research has examined the difficulties Chinese students may encounter while studying in New Zealand, however, there are very few empirical studies on how and why Chinese international students encounter these dilemmas and difficulties from a cultural perspective. In recent years, there have been some significant research studies conducted (Bai, 2008; Ho, Li, Cooper & Holmes, 2007; Holmes, 2004) on Chinese international students in New Zealand. The previous studies have provided insight into Chinese international students' experiences in New Zealand. In addition to that, the cultural factors that may influence Chinese international students in terms of academic and social wellbeing are also considered as important. Little research has been conducted in understanding Chinese international students' behaviours and perception from a cultural perspective.

As there has been important recognition of Chinese international students in New Zealand, education providers, such as universities, academic staff should prepare to satisfy the special needs of these students. To date, few studies have focused solely upon understanding experiences of Chinese international students in New Zealand. Given the fact that Chinese international students represent the biggest number in New Zealand and they encounter a culture very different from their home country, it is worth developing a deep understanding the perception and experiences of Chinese international students in New Zealand.

With such a high proportion of Chinese international students studying, understanding why they have chosen business studies in New Zealand will help New Zealand retain its attractiveness in an increasingly competitive environment. Moreover, tertiary providers need

to appreciate the changing demographic cohort of students that they are working with. As the trends of enrolment for Chinese international students in business studies appear to be an emerging phenomenon, it received little attention and has potentially significant implications for the universities, academic staff and Chinese international students themselves. Listening to Chinese international students' perceptions and stories will enable the researcher to identify and address the issues that these Chinese international students face. The current study of Chinese international students includes a cohort comprised of accounting students only. Although extending the applicability of the findings to other business related disciplines will need to be carried out with some caution, there does not appear to be any theoretical basis for why this may not be done. The next section discusses the research objective for this research.

1.3 The Research Objective

The primary purpose of this research is to investigate how and why Chinese and New Zealand cultural values influence Chinese international students. Specifically, how Chinese international students see these cultural factors impacting on their study and social wellbeing. This research intends to explain their behaviours from cultural perspective. Knowing the reasons behind their behaviours will enable academic staff and universities to better understand and assist them. The research aims to fill the gap in literature by conducting empirical research to investigate Chinese international students' perceptions and experiences while studying in New Zealand.

For the purpose of the present study, Chinese international students refer to Chinese students who originated from mainland China and who received their secondary education in China and therefore are familiar if not entrenched in Chinese culture and values. The current research focuses on Chinese accounting students, who has currently studying or had studied accounting in Auckland University of Technology in New Zealand. The cohort does not include students who are New Zealand born or have studied in New Zealand during their secondary school years.

1.4 Overview of the Methodology and Methods

The methodology and methods are discussed in detail in chapter three. This section gives an overview of the methodology and methods utilised for the current study. The research project

aims to explore the cultural factors that impact on Chinese international students and the issues and difficulties they faced while studying in New Zealand. Naturalistic inquiry has been chosen for this qualitative research, and qualitative research data has been collected from a series of semi-structured interviews.

The research project employs criterions sampling and snowball sampling methods. For the purpose of this research, the population is identified as Chinese students from the People's Republic of China (PRC), excluding Hong Kong and Taiwan. The decision is made to exclude students from Hong Kong and Taiwan in order to reduce any possible variables that may arise from different education systems and social policies. Furthermore the dissimilarities in culture between those living in PRC and Hong Kong and Taiwan render it inappropriate to include them in the study. Participants were selected on the basis that they have been in New Zealand between five to ten years. The selection criterion ensured the interviewees have been in New Zealand long enough to be able to give meaningful answers to the interview questions and talk about their experiences. For those who have been in New Zealand for a short period of time, the researcher acknowledges that they may be unfamiliar with New Zealand culture, so that they may not be able to provide answers for certain questions. It was further acknowledged that participants were born between 1981 and 1986 which is after the "open door" and "one child" policies had been introduced in China, and were likely to share cultural and political backgrounds. The data collected through the interviews were grouped and analysed by using a thematic analysis method.

Outcomes of the current research will lead to a better understanding of the academic and cultural issues faced by Chinese international students while studying in New Zealand and majoring in accounting. The research will also contribute to the literature on global education and culture.

1.5 Structure of the Research

The structure of this research is organised as follows. Chapter two is a review of the extant literature on international students and the cultures of China and New Zealand. The literature review examines New Zealand and Chinese culture and education. The review of the

literature has identified a gap in the Chinese international literature. The research question is discussed in greater detail as it relates to the identified gap in the literature. Chapter three outlines the methodology and methods used to address the research question. Chapter four presents the results of the study and discusses the findings in the context of the extant literature.

The aim of the current research was to investigate how the cultural factors of both New Zealand and China influences Chinese international students majoring in accounting. Chapter five includes a summary of the findings and the contribution that this study makes to the body of knowledge. A brief account of the limitations of the current study and recommendations as to further studies is included as part of chapter five.

CHAPTER 2: Review of the Literature

2.1 *Introduction*

This chapter is a review of the literature and background relating to Chinese international students studying in English speaking countries with a particular focus on New Zealand. The chapter begins with a definition of culture and how it influences human behaviours. Section 2.3 discusses Hofstede's theoretical framework including justification for using this in the current study. This is followed by a discussion of the five dimensions of Hofstede in specific relation to China and New Zealand. A comparison of these two cultures is included as this is later used as the frame of discussion in Chapter four. Section 2.4 provides a background of Chinese culture in terms of harmony and collectivism, power distance, face and shame, and filial piety (M.H. Bond, 1991; Huang, 2005; Kirkbride, Tang, & Westwood, 1991; H. Wang, 1986).

A review of the educational background of Chinese international students is included in section 2.5 with particular focus on the importance of education and classroom delivery in China. This is then compared to teaching and learning practices in the New Zealand context. New Zealand cultural factors including individualism, the Socratic education philosophy are also examined as part of this comparative analysis. The final section of this chapter concludes with a summary of the literature on Chinese international students in New Zealand and a review of the relevant literature on Chinese international students in English speaking countries.

2.2 *Definition of Culture*

Culture is defined as the "collective programming of the mind that distinguishes the members of one group or category of people from others" (G. Hofstede & Hofstede, 2005, p. 4). The anthropological definition is that culture is the reflected accumulation of knowledge, beliefs, values, customs, morals, rituals, symbols and language of a group. A person's behaviour is determined by his or her personality and culture (Greetz, 1973; Kluckhohn, 1962). Culture determines the identity of human groups whereas personality determines the identity of an individual (Greert Hofstede, 1980; Schwartz & Ros, 1995). Culture generates likely reactions and tendencies for one's behaviour given one's past experiences (G. Hofstede, 2001a; G.

Hofstede, G. Hofstede, & M. Minkov, 2010). The study identifies culture as a set of shared values, beliefs, norms of a group of people within which they are engaged with (Basu & Altinay, 2002). From these definitions a core part of culture are its characteristic values. The culturally shared values heavily influenced and cultivated the ways in which people think and behave. Hofstede et al. (2010) describes value as the “broad tendencies to prefer certain states of affairs over others” (G. H. Hofstede, G. J. Hofstede, & M. Minkov, 2010, p. 9). Values are often obtained early in people’s lives, and contribute the mind-set to their view of the world. These values remain stable and unconscious to those who hold them (M.H. Bond, 1991; G. Hofstede, 2001b; G. Hofstede, G. J. Hofstede, & M. Minkov, 2010; G. H. Hofstede et al., 2010). These values and beliefs are so deeply buried in individuals psyche that they exist in the subconscious and their behaviour appear as a series of automatic actions and reactions rather than the result of spontaneous thought. Individuals are therefore unconscious of the influence that their beliefs and values have on their behaviour (Geert Hofstede, 1980; Schwartz & Ros, 1995). Since culture is a reflection of collectively shared values and beliefs of members of a society, what is generally accepted becomes the norm and included as part of that society’s culture. Norm is associated with culture and are the “standards of behaviours that exists within a group or category of people” (G. Hofstede & Hofstede, 2005, p. 21). Some scholars suggest that an understanding of culture is key to comprehending social phenomena and human behaviours within a particular society (L. T. Chang, 2005; Chung, Holdsworth, Li, & Fam, 2009; Schwartz, 1994; Schwartz & Ros, 1995).

Although culture is generally regarded as enduring and stagnant, it is changeable and evolving (G. Hofstede, 2001b; G. Hofstede et al., 2010). However, culture changes very slowly and hence mistakenly regarded by each generation as static. Since the definition of culture is linked to the shared values and beliefs of the members of a society, shifts in these values and beliefs invariably alter and shift culture itself.

The slow pace of change in values and beliefs is required to allow the members of that society to embrace and adjust to the changes. Sharp and abrupt changes are often regarded as disruptive. Abrupt cultural change is often considered problematic as the majority of the members of society will struggle to embrace the change and often resist and defend what they regard as familiar and safe. Consequently changes to culture are slow and incremental (Geert. Hofstede, 1986). In relation to the current study, Chinese international students carry

with them their own values, beliefs, and general norms when studying in New Zealand. The traditional Chinese culture in which they are embedded impact on the way they behave and consequently on their educational and social wellbeing in New Zealand.

2.3 Hofstede Cultural dimensions

Greet Hofstede created a paradigm for the study of cultural differences based on his IBM-based research in the 1970s. He analysed 116,000 responses to a survey questionnaires administered to employees of the IBM Corporation across 72 countries. Hofstede's framework was constructed in a way that addressed basic problems that all societies faced. There are five dimensions to the current version of Hofstede's cultural analysis. In his original work there were only four dimensions including: (1) large and small power distance; (2) individualism versus collectivism; (3) masculinity versus femininity, and (4) strong and weak uncertainty avoidance (Minkow & Hofstede, 2011). The fifth dimension was added following his collaboration with Michael Bond from the Chinese University of Hong Kong. They labelled it long term versus short term orientation and adopted it as the fifth dimension (Minkow & Hofstede, 2011). These dimensions have been used in the current study to frame the discussions in chapter four.

Although Hofstede was not a cultural expert by training, his cultural framework has been extensively used for cross cultural studies in countries, including China and, Japan, where they have been used as proxies for national cultures. Hofstede et al. (2010) suggest that the cultural framework can be applied not only to differentiate between national cultures, but to study ethnic group to help characterise and clarify ethnic culture (G. Hofstede et al., 2010).

2.3.1 Credibility of Hofstede's cultural framework

Hofstede's cultural framework became a cornerstone for cross-cultural research, and this also became an extremely popular method for the study of cultural differences in a wide range of disciplines, including education and accounting (Gary, 1988). In the early 1980s when Hofstede first published his work on culture, cross-cultural researcher had often treated culture as a single variable. The statistical differences between two populations from two nations or ethnic groups, was often explained by using a function called "culture" using western culture as the default point of comparison. However, culture is a complex phenomenon and should not be treated as a single variable. Hofstede's framework allows

scholars and researchers to unpack culture into multiple dimensions (Minkow & Hofstede, 2011).

The reliability of Hofstede's framework has been independently tested. Søndergaard (1994) compares the replications of Hofstede's research. Sixty one replications were tested and analysed. The findings indicate that the majority of the replications confirmed Hofstede's framework, with four of those concurred in their entirety. Fifteen replications show partial confirmation (Søndergaard, 1994). Although this framework is popular, his study has not escaped criticism.

2.3.2 Criticisms of Hofstede's Study

Hofstede's five dimensional frame has been criticised by a number of authors. McSweeney (2002) criticised his ability to conceptualise and quantify the complexity of national cultures solely based on five cultural dimensions and suggestions of using more qualitative analysis (McSweeney, 2002). McSweeney (2002) also questions the sample respondents' ability to reflect on a country's culture since each respondent would only be a personal perspective. In addition, the suitability of self-reported questionnaires and statistical inferences in the derivation of national cultures is also questioned by McSweeney, as he argues that cultural differences may be influenced by other factors rather than national cultures (McSweeney, 2002).

A common criticism of the Hofstede cultural framework is that his study makes the assumption that the domestic population is a homogenous whole, whereas most nations are made up of groups of ethnic units. In addition, this framework tends to ignore the importance of community and therefore the variation of the community influences (Williamson, 2002). Another criticism of Hofstede cultural dimensions is that due to globalisation. The study suggests that modern societies are a mixture of cultures and that the use of country culture as the unit of analysis is inappropriate (Tung, 2008). Both these criticisms can be addressed by applying the analysis to the component ethnic groups within a national population.

2.3.3 Justification for using Hofstede's framework

Hofstede's cultural framework provides valuable insights into the dynamic of cross-cultural relationship. After comparing and considering the strengths and weakness of Hofstede

cultural framework, the current study uses Hofstede's framework based on the following reasons. Firstly, the number of published research papers that have used the framework suggests widespread support and acknowledgement for its appropriateness. Second, it aligns well with the design of the current study and provides suitable means for making a cross-cultural comparison between Chinese and New Zealand cultures. By comparing and contrasting the cultural dimensions between these two countries, the potential link to teaching and learning for Chinese international students who study abroad and are yet inseparably connected to their home country culture becomes more transparent.

2.3.4 Hofstede's Cultural Dimensions

The following section provides a summary of Hofstede's five cultural dimensions including power distance, Individualism and collectivism, feminine and masculine, uncertainty avoidance and long term and short term orientations.

2.3.4.1 Power Distance

Hofstede et.al (2010) describe power distance (PD) as "the extent to which the less powerful members of institutions and organisations within a country expect and accept that power is distributed unequally" (G. Hofstede et al., 2010, p. 59). In high PD countries, there is considerable dependence on the authority figure by the less powerful members. With opposite to low PD societies where there is limited dependence by a less powerful member on the authority figure and a preference for consultation (G. Hofstede et al., 2010).

Drawing on Hofstede (1980), Dimmock and Walker (1998) use the notion of 'power distance' (PD) to assess the distribution of power. In societies with large PD value, such as China, greater inequalities of power distribution are expected in the family, in school and also in the workplace. Therefore, Children are educated towards obedience toward parents where authority is rarely questioned at the home. Furthermore, teachers are respected, learning is conceived as passed on by the wisdom of the teacher in school, and teacher-centred methods tend to be utilised (Dimmock & Walker, 1998, p. 574). The following table summarise the differences between small and large power distances countries in terms of general norms, family and education.

Table 2-1 Key Differences between Small- and Large-Power-Distance

Societies: General norms, family and education

Small Power Distance	Large Power Distance
a) Inequalities among people should be minimised	b) Inequalities among people are expected and desired.
c) There should be, and there is to some extent, interdependence between less and more powerful people.	d) Less powerful people should be dependent; they are polarized between dependence and counter dependence.
e) Parents treat children as equals	f) Parents teach children obedience.
g) Children treat parents and older relatives as equals.	h) Respect for parents and older relatives is a basic and lifelong virtue.
i) Children play no role in old-age security of parents.	j) Children are a source of old-age security to parents.
k) Students treat teachers as equals	l) Students give teacher respect, even outside of class.
m) Teachers expect initiative from students in class.	n) Teachers should take all initiative in class.
o) Teachers are experts who transfer impersonal truths.	p) Teachers are gurus who transfer wisdom.
q) Quality of learning depends on two-way communication and excellence of students.	r) Quality of learning depends on excellence of teachers.
s) Educational policy focuses on secondary schools.	t) Educational policy focuses on universities.

Source: (G. Hofstede & Hofstede, 2005, p. 57)

2.3.4.2 Individualism – Collectivism

The second dimension of national cultures is individualism – collectivism which is defined as “individualism pertains to societies in which the ties between individuals are loose, collectivism pertains to societies in which people from birth onward are integrated into strong, cohesive in-group, which throughout people’s lifetimes continue to protect them in exchange for unquestioning loyalty” (G. Hofstede et al., 2010, p. 92). In high individualistic societies, emphasis is placed on individual initiative, achievements, autonomy, independence, on leadership rather than membership (G. Hofstede, 2001b). The collectivist classifies other as either “in-group” or “out-group” whereas the individualist classifies others as individuals. Collectivists believe that preferential treatment should be granted to in-group members whereas individualists believe that everyone should be given equal treatment. In

the collectivist societies, relationship takes priority over task whereas in the individualist societies, task prevails over relationship (G. H. Hofstede et al., 2010).

Direct confrontation of another person is considered undesirable and rude in most collectivist cultures. In most of the case, say “no” is a confrontation; therefore, people in the collectivist societies seldom use no. People tend to use polite ways to turn down a request, such as “we will think about it” and “you may be right”. As opposite to individualist cultures where speaking one’s mind is considered as a virtue. Telling the truth about one’s feeling is encouraged as it is considered as characteristic of a sincere and honest person (Huang, 2005).

Drawing on Hofstede (1980), Dimmock and Walker (1998) define collectivism as follows; in collectivist societies, group goals are to be placed above personal goals. Members in such societies are brought up to be loyal and integrate into strong cohesive groups, which often include extended families. Family groups are brought up with a “we” consciousness and opinions are determined by the group. Harmony, respect and shame are emphasised through strong obligations to the family (Dimmock & Walker, 1998, p. 575).

Table 2-2 Key Differences between Individualist and Collectivist

Societies: General norms, family and education

Individualist	Collectivist
a) Everyone grows up to look after him-or herself and his or her immediate (nuclear) family only.	b) People are born into extended families or other in-groups that continue protecting them in exchange for loyalty.
c) Children learn to think in terms of “I”	d) Children learn to think in terms of “we”
e) Speaking one’s mind is a characteristic of an honest man.	f) Harmony should always be maintained and direct confrontations avoided.
g) Friendships are voluntary and should be fostered.	h) Friendships are predetermined.
i) Low context communication prevails.	j) High-context communication prevails.
k) Trespassing leads to guilt and loss of self-respect.	l) Trespassing leads to shame and loss of face for self and group.
m) Students are expected to individually speak up in class.	n) Students only speak up in class when sanctioned by the group.
o) The purpose of education is learning how to learn.	p) The purpose of education is learning is how to do.
q) Diplomas increase economic worth and/or self-respect.	r) Diplomas provide entry to higher-status groups.

Source: (G. Hofstede & Hofstede, 2005, pp. 97,104)

2.3.4.3 Masculinity – Femininity

The third dimension of cultural dimension is masculinity-femininity which relates to the roles distributed between men and women. Masculinity society is defined as “emotional gender roles are clearly distinct, men are supposed to be assertive, tough, and focus on material success, whereas women are supposed to be more modest, tender and concern with the quality of life” (G. Hofstede et al., 2010, p. 140). As opposite to masculinity, in femininity societies the roles between men and women overlap, both men and women are supposed to be more modest, tender and concern with then quality of life.

Table 2-3 Key Differences between Feminine and Masculine

Societies: General norms, family and education

Feminine	Masculine
a) Relationships and quality of life are important.	b) Challenge, earnings, recognition, and advancement are important.
c) In the family both fathers and mothers deal with facts and feelings.	d) In the family fathers deal with facts and mothers with feeling.
e) Average student is the norm; praise for weak students.	f) Best student is the norm; praise for excellent students.
g) Jealousy of those who try to excel.	h) Competition in class, try to excel.
i) Failing in school is a minor incident.	j) Failing in school is a disaster.

Source: (G. Hofstede & Hofstede, 2005, pp. 132,142)

2.3.4.4 Uncertainty avoidance

The fourth dimension is called uncertainty avoidance (UA). It is defined as “the extent to which the members of a culture feel threatened by ambiguous and unknown situations” (G. Hofstede et al., 2010, p. 191). In low UA societies, people are motivated by achievement and favour risk taking. In addition, low UA cultures tend to accept the notion of ambiguity rather easily. Those from high UA cultures, in order to overcome unfamiliar risk and ambiguity, people keen to have written and unwritten rules, rituals and regulations to ensure them some assurance of predictability and security (G. Hofstede, 2001b; G. Hofstede et al., 2010). New Zealand as a country is scored medium to low for UA so they are in a relatively similar position as China.

Table 2-4 Key Differences between Weak and Strong Uncertainty Avoidance

Societies: General norms, family and education

Weak uncertainty avoidance	Strong uncertainty avoidance
a) Uncertainty is a normal feature of life and each day is accepted as it comes.	b) The uncertainty inherent in life is a continuous threat that must be fought.
c) Aggression and emotions should not be shown.	d) Aggression and emotions may at proper times and places be ventilated.
e) Comfortable in ambiguous situations and with unfamiliar risks.	f) Acceptance of familiar risk; fear of ambiguous situations and of unfamiliar risk.
g) What is different is curious.	h) What is different is dangerous.
i) Family life is relaxed.	j) Family life is stressful.
k) Students are comfortable with open-ended learning situations and concerned with good discussions.	l) Students are comfortable in structured situations and concerned with right answers.
m) Teachers may say, "I don't know."	n) Teachers are supposed to have all answers.
o) Results are attributed to a person's own ability	p) Results are attributed to circumstances of luck.

Source: (G. Hofstede & Hofstede, 2005, pp. 176,181)

2.3.4.5 Long term - short term orientations

Long term (LT) orientation refers to the fostering of virtues toward future rewards in particular, long term planning, perseverance, and thrift. Short-term (ST) orientation stands for "the fostering of virtues related to the past and present in particular, respect for tradition, living for the day, preservation of 'face', and fulfilling social obligations" (G. H. Hofstede et al., 2010, p. 210). Asian countries score high for long term orientation whereas New Zealand has scored medium term orientation.

Table 2-5 Key Differences between Short- and Long-Term Orientation

Societies: General norms, family and education

Short-term orientation	Long-term orientation
a) Efforts should produce quick results.	b) Perseverance, sustained efforts toward slow results.
c) Concern with “face”.	d) Having a sense of shame.
e) Students attribute success and failure to luck.	f) Students attribute success to effort and failure to lack of it.
g) Less good at mathematics and at solving formal problems.	h) Good at mathematics and at solving formal problems.

Source: (G. Hofstede & Hofstede, 2005, pp. 212,217)

2.3.4.6 Overall Position of Cultural Dimensions between New Zealand and China

According to Hofstede et al. (2010), the following table 2.6 summarised the overall positions of New Zealand and China, in order to compare and contrast the five dimensions between these two countries.

Table 2-6 Comparative five cultural dimension between New Zealand and China.

Cultural Dimension	New Zealand	China
Power Distance (PD)	Small	Large
Individualism vs Collectivism	Individualism	Collectivism
Masculinity vs Femininity	Masculinity	Masculinity
Uncertainty Avoidance (UA)	Medium-Low	High-Medium
Short and Long Term Orientation	Medium	Long

New Zealand and China differ in cultural values of PD and collectivism and short and long term orientation, and they have shared some similarity in other three cultural traits, masculinity, medium UA. Given the cultural contrast between New Zealand and China, International Chinese students encounter challenges or difficulties because of those differences (G. H. Hofstede et al., 2010). The following section outlines Chinese culture. The characteristics of Chinese culture are based on Confucianism.

2.4 *Background of Chinese Culture*

China is a country with a history that stretches back more than five thousand years. This long history that includes multiple conquests, dynasties and more recently communism and capitalism has accumulated to become a vibrant and distinct cultural identity and world power. Chinese traditional culture has a great influence on the Chinese people today around the world. It is hard to begin to talk about Chinese culture without emphasising Confucius and his philosophy (Qian & Krugly-Smolska, 2008, p. 63).

2.4.1 **Confucianism**

Confucianism is a vital and relevant component of Chinese culture. Understanding Confucianism is necessary in order to understanding Chinese culture. Confucius is regarded as one of the fifty major thinkers on education in the world. It was developed from the teachings and thoughts of Chinese philosopher Confucius over two thousand years ago (Huang, 2004; Qian & Krugly-Smolska, 2008). It is a complex system of moral, social behaviour, political, philosophical and quasi-religious thought. Confucian philosophy has a tremendous influence over Chinese people's social behaviours, viewpoints, way of thinking and education (S. Chan, 1999). His teachings have been echoed through the centuries and continues to be a prominent characteristics of Chinese society. The characteristics that he had introduced include harmony and collectivism, *wulun* (五伦, the five cardinal relationships), conformity, holism, contextualism, time, *mianzi* (面子, face), reciprocity, *guanxi* (关系, Social relations) and filial piety (M.H. Bond, 1991; Huang, 2004; Kirkbride et al., 1991; H. Wang, 1986)

For thousands of years, Confucianism remained the foundation of Chinese culture until the fall of the imperial system in the early 1890s in China. After the post-Communist period China saw the prominence of Maoist interpretation of Marxism or “Mao Zedong thought”. However, since the economy reforms began in 1978, the influence of *Mao Zedong thought* has waned considerably in China. Several researchers argue that although “Mao Zedong Thought” is part of the official doctrine of China, the ideals espoused by Confucianism never left the Chinese (L. T. Chang, 2005; Chung et al., 2009; Crowell & Hsieh, 1995; Link, Madsen, & Pickowicz, 2001). In a similar vein, Spence (2005) states that Chinese people are

still greatly influenced by important historical features and philosophies, although there are incredible changes in China (Spence, 2005).

No culture is completely autonomous and Chinese culture is no exception. Although China had remained relatively closed to the rest of the world hence preserving its indigenous culture for centuries, trade with the outside world invariably meant cultural interaction with other nations. As a result Chinese culture has been exposed to much western influence. Although this has certainly impacted in its economic and market progress, its indigenous culture has been resilient to change (Kluckhohn, 1962). This is resulted in a continuous reformulation of the culture. Factors that have found to be having a profound influence on cultural values are globalisation and economic developments (Inglehart & Baker, 2000). The high rate of population growth that was not matched with developments in China's own infrastructure resulted in the introduction of the one-child policy in late 1970s. The one child policy initiated a ripple effect in Chinese culture through the decades that followed. Limited to one child, parents placed increasing emphasis on education and a marked preference for male offspring.

Despite the growing influence of western culture, those traditional values and beliefs that pre-dated the arrival of the European explorers continue to be strongly observed today. The following section examines those traditional cultural factors that are most relevant to Chinese international students. These include harmony and collectivism, *wulun*, *mianzi*, filial piety (S. Liu, 2006) and educational background. These aspects will be discussed in relation to Hofstede's cultural dimensions. Each of these factors is briefly examined before the research of Chinese students is discussed in more detail.

2.4.2 Harmony and Collectivism

As a cardinal value of Confucianism, harmony is seen as the primary goal of personal and social life. Confucianism emphasises the importance of harmony which stresses harmony between man and nature, between man and Heaven, and between man and man (W. Chan, 1963, p. 574; Kirkbride et al., 1991). In order to achieve harmony, the Confucian 'Doctrine of the Mean' requires individuals to adapt to the collective norm, to control his/her own emotions, to avoid confusion and conflict, and to maintain inner harmony (Hsu, 1949). This

explains why Chinese people should maintain harmony and avoid direct confrontation as described by Hofstede's cultural dimension.

Chinese societies have usually been defined as 'collectivist culture' as harmony cannot be achieved by individual (Michael H. Bond & Hwang, 1986; Geert Hofstede, 1980; K. S. Yang, 1981). The collectivist culture not focuses on the individual's interest, but emphasizes on maintenance of the collectivism and the continuation of harmonious relationships within a family, a local community, and society (W. Chan, 1963; Geert Hofstede, 1980; Kirkbride et al., 1991). Children are taught to think in terms of "we", rather than "I".

Given the fact that Chinese culture emphasises achievement is based on collectivist rather than individual interest, this results in a strong motivation on Chinese students, as success and failure in this culture affect not only the individual but also the family as a whole (Link et al., 2001). This is contrasted with Western culture which emphasises individual interests (Geert. Hofstede, 1986).

In order to achieve the harmony, conformity is a key theme in Chinese societies. The study reveals that when Chinese children start school, the first lesson they learn is conformity. The children are required to behave in the proper code of conduct, such as how to sit and how to response to teachers. The purpose of Chinese education is to make individuals understand that they are part of the collectivism society and must obey the norms and values of the collective. "No individual development is free from social control" (S. Liu, 2006, p. 9). Self-interest and individuality are undermined in China.

2.4.3 *Wulun* (五伦, Five Cardinal Relationships)

Conformity is the key theme in Chinese society. In order to achieve harmony, Confucius advocates hierarchical relationships within the family and then spread to the whole society. A harmonized family is the starting point of harmonized society (Whitcomb, Erdener, & Li, 1998). Confucianism structures interpersonal relationship into a hierarchical order which is the "five cardinal relationships" (*wulun*) (Ip, 2009; Kirkbride et al., 1991).

It is the relationships between 1) Emperor and official; 2) Father and son; 3) Husband and wife; 4) Elder brother and younger brother; and 5) Friend and friend (Ip, 2009). There is unequal power within the hierarchy. Within each relationship, the superior has authority over

the subordinate. The superior is obligated to lead, advice and guide the subordinate; however, the subordinate does not have to act in the same way to the superior. In contrast, the subordinate owes the duty of obedience and the duty of filial piety to the superior (Ip, 2009). Therefore, the large power distance between the superior and the subordinate arises. Each individual needs to adjust him/herself to this prescribed interpersonal relationship (Kirkbride et al., 1991). Chinese students come from large power distance society, there will be an emphasis on acceptance instead of questioning of knowledge, or challenging their parents or teachers.

In China, teachers are regarded as authorities, models for students. This is rooted from Confucius who emphasised the acquisition of essential knowledge and respectful learning. He taught his students to respect and obey authorities. One of his saying: “to honour those higher than ourselves is the highest expression of the sense of justice” (Confucius, 1947, p332). This is the reason why teachers are always regarded as a model of knowledge and virtue for students in Chinese culture. Teachers not only teach knowledge in China, but also teach or help with students with other issues, such as choosing their careers (Huang & Brown, 2009). Obviously, teachers can be very influential in terms of studying and lives of students in China.

There is a Chinese saying “he who teaches me for one day is my father for life,” which means no matter how long the teacher teaches you, students need to respect him (Huang & Brown, 2009). The relationship between teacher and student can be regarded as “father and son” relationship. Thus the principle of absolute obedience and complete devotion to parents naturally extend from parents to teachers. According to Wang & Mao (1996), Chinese children are expected to “respect the teacher’s authority without preconditions” (J. Wang & Mao, 1996, p. 148).

Students from different cultures learn in different ways. These may have impact on their learning style, self-expression and communication style (Bennett, 1999). Chinese education has been stereotyped as teacher-centred, book-centred approach, and an emphasis on repetition, reviewing and rote memory (Rao, 2006).

Teacher is the centre part of the learning process. Firstly, it is the teacher who decides the ways in which the knowledge is to be taught, and the students accept and learn that

knowledge (Ginsberg, 1992). The teacher is considered as ‘the centre of the class’. It is clearly that teachers devote almost all their effort on focus texts in class and ensure students very nearly learn every word by heart. Such teacher-dominated and text-focused classroom teaching results in a great emphasis on linguistic details and accuracy. For example, in English class, there is a great interest in understanding of every individual word, and a low tolerance of ambiguity and focus on discrete points and specific syntactic constructions in Chinese education (Rao, 2002).

The above description also reveals that there is only one-way communication between teacher and students. Confucian philosophy has strong influence in shaping the Chinese classroom. In order to achieve harmony, students are required to remain silent in the class. Chinese students are often reluctant to admit in class that they do not understand the instructions that have been provided. This is because Chinese culture and protocol suggests that the teacher’s instructions should not be questioned and that admitting that you are unable to understand is not the fault or problem of the teacher but rather that of the student. The student would rather ask classmates or the teacher after class than ask for repetition in class. Student prefers to ask classmate than the teacher (S. Y. Zhang & Carrasquillo, 1995).

2.4.4 Mianzi (面子, Face)

Face is another important aspect for Chinese culture. It is called *mianzi* in Chinese. Ho (1976) defines that “the concept of face is clarified and distinguished from other closely related constructs: authority, standards of behaviour, personality, status, dignity, honour and prestige (David Y. F. Ho, 1976, p. 867). Face is the concept with universal applicability (Michael H. Bond & Hwang, 1986; David Y. F. Ho, 1986). Researchers indicate that face has particular salience for the Chinese because its relation to the collectivism of Chinese culture (Hu, 1944; K. K. Hwang, 1987), the other reason might be the greater focus on ‘shame’ as a method of social control (K. K. Hwang, 1987). The concept of face requires an individual to behave properly so that they would not bring shame to themselves and for those they are related (S. Liu, 2006).

Benedict (1947) suggests that Chinese and other Asian societies can be regarded as shame oriented cultures. Shame is defined as an interpersonal frame in which behaviour is compared to social norms rather than to internalised personal standard (Benedict, 1947; Kirkbride et

al., 1991). Under Confucianism, the sense of shame is used as a way to enhance the appropriate behaviours (Hwang, 2011).

Loss of face is a serious matter for Chinese, therefore, it is very important to avoid causing someone to lose face. The face-saving strategies embrace: avoid criticising or challenging others, especially parents and teachers; using circumlocution or silence as a method when they do not want to respond to certain questions; trying to be quiet and avoid public attention (Hwang, 2011). Chinese people are reluctant to express contrary view, if disagreement arises. If saying “no” will cause someone to lose face, it is acceptable practice to say “yes”. Chinese international students have been accustomed under these ways, this factor may have strong influence on their behaviours.

Under a collectivist society, family honour is often attached to an individual’s behaviour. For example, parents’ *mianzi* are associated with their children’s behaviours and achievement. Academic success of the student brings a sense of pride to the family, or even the teacher. In contrast, academic failure is considered as causing family to lose face and letting the family down (Kun Yan & Berliner, 2009).

Chinese students try extremely hard to meet their parents’ expectations for doing well academically and to keep in mind their parents’ sacrifices for them. These are all considered as filial piety, the proper behaviours and virtues among Chinese students. The next subsection discusses another virtue of Confucianism which is filial piety.

2.4.5 Filial Piety (孝, *Xiao*)

Filial piety (孝, *xiao*) is a core virtue in Confucianism. The character *xiao* comprises two parts, an upper and a low part. The first part means “old” which is derived from the character Lao (老). The second part is the character *zi* (子) which means “son” (Ikels, 2004, pp. 2-3). There are different interpretations of the meaning of character of *xiao*, the old are supported by younger generation and the young are burdened and oppressed by the old (Ikels, 2004).

Wang and Mao (1996) describe that respect for authority in China has deep connections with the rigid social stratification of the clan system in Chinese feudal society (J. Wang & Mao, 1996, p. 145). In Chinese society, children are required to comply with the requirements of

superiors without any question. The concept so-called 'filial piety' derives from absolute obedience and complete devotion to parents (Cleverly, 1991). In both traditional China and today's Chinese society, filial piety is in the highest regard and considered as an important virtue. This concept is important in analysing and understanding Confucian Heritage culture (Ip, 2009). In its contemporary meaning in East Asia, filial piety refers to unconditional material and emotional support for parents. Its expressions include taking care of parents and showing respect and showing respect and obedience, providing financial support, and greeting and pleasing them, concealing and ignoring the parents' faults (Ng, Phillips, & Lee, 2002, p. 142; Wing, 1995). According to Hofstede's cultural dimension, children are a source security for parents in their old age. This is the case for many Chinese parents. Consequently the bond between Chinese children and their parents are strong and it is not uncommon for the children to look after their parents when they are in their senior years. In other words, Chinese parents have strong parent control over their children regardless of the age of their children (Hamid, 1994).

There is large power distance in Chinese culture. Children are required to obey their parents as this is associated with *xiao*. They do not have much control over their life, especially their study. Parents always make arrangements for them, for instance, in terms of choosing the major for their tertiary study (Tony Bush & Haiyan, 2000).

2.4.6 Education Background

Education is a long standing part of Chinese traditional culture and society. Confucianism for instance included teachings that formed the philosophical base of Chinese education. In China, the education system, including elementary, secondary and higher education, and is generally regarded and characterized as being very competitive. Currently, many of the Chinese students studying at New Zealand universities had their elementary and secondary education in China. Some of them have studied their undergraduate in Chinese universities. Chinese traditions are inculcated in to the Chinese education system in many ways, for example, importance of education, diligence and so forth. Confucian philosophy is again very important in understanding Chinese education system. It has tremendous impact on not only Chinese students, but also teachers and parents.

2.4.6.1 Importance of Education

Today Confucius philosophy on education still has tremendous impact on the Chinese education system. The philosophy is that education is a way for self-development, self-cultivated and ultimately become a useful person to the society. The old Chinese saying “learning is the noblest of all human pursuit” (万般皆下品,唯有读书高) (W. Zhang, 2008) highlights the importance of education in Chinese culture. The cultural belief that education is the only way to becoming useful and successful has been a core goal of Chinese society for over a thousand years. Therefore in China, most of the students and their parents believe that only university graduates can possess a high status in society and hence a better life. In Chinese cultural context, achievement orientation is based on collectivist rather than individual values. Therefore, success and failure in collectivist culture impact not just Chinese student, but also the whole family.

Chinese parents devote significant time and resource to nurturing and educating their children. In China, parents are more willing than other ethnic groups to make sacrifices for their children’s education. They always work for long hours to save money for their children to go to cram school and university in the future (Schneider & Lee, 1990). In 2003, the expenditure on education amounted to 12.6% of the Chinese family expenditure, after food, surpassed housing and clothing, became the second largest portion of expenditure in China (cited in Yu & Suen, 2005). Investing in the education of their children was driven by a number of factors. Educational success translated to employment and wealth, not just for the individual but for the family. Families viewed education as the only means of sustaining and growing the family’s wealth and reputation. Therefore, education has never been an individual business in China. Moreover, Children who do not do well in school, parents considered as loss of face (refer to 2.4.3).

Schneider & Lee (1990) find that Chinese students spend more time on their study than playing and participating in social activities. Chinese students’ high achievements are built at a high cost. The reason being they have to utilise most of their time on study, they have few opportunities to develop their social skill (Schneider & Lee, 1990).

2.4.6.2 NCEE (高考, examination-oriented education)

Education has always been an extremely important means of personal advancement in China. In Chinese culture, education is valued highly and considered essential for success. Student assessment is examination driven and is traced back to the influence of the early imperial traditions of ancient China (W. Zhang, 2008). From the seventh century until 1905, examinations (科举, *keju*) were used as only criterion in terms of selecting officials for the emperor. The process gave men the opportunity to take part in the exam regardless of their age, family background and social status. The successful candidate became an official. This was one of the few ways for low class people to change their way of life and bring honour to the family. Therefore, it probably was the most important event in their whole lives for scholars and their families. The main purpose of this exam is to test the ability of memorizing literature and reciting classical texts and utilizing them to come up with their own opinions. However, criticizing and challenging those literatures were not encouraged. The philosophy is that education is a way for self-development, self-cultivation and ultimately become a useful person to society.

Today Confucius philosophy on education still has tremendous impact on Chinese examination-oriented system. The most important examination for most of the Chinese students is the National College Entrance Examinations (NCEE, 高考 *Gaokao*) in which they have devoted all their time and effort to it (Yu & Suen, 2005). The reason being the student who do well on the exam can be admitted to the top universities which are normally located in large cities. As a legacy of *keju*, NCEE gives opportunities for the qualified high school graduates in the exam, regardless of their family background and social status. Moreover, for those who have been admitted to the top universities, they would be expected to have better career opportunities and hence better social status, thus success in NCEE somehow links to upward mobility in the future. Similar to *keju*, NCEE perhaps is the most important event for Chinese students and their parents. As a result of this, education from primary school to high school, to certain extent, is to prepare the knowledge and abilities for students to pass the NCEE. Given the importance of NCEE, students have to focus on the subjects which are examined in the NCEE and sacrifice other subjects or skill which are not examined. This is perhaps one reason why Chinese education is being classified as an examination-oriented

education system, and as a product of this system, Chinese students might have strong abilities or strategies to do well in exams at the expense of developing other generic skills.

2.4.6.3 Single Right Answer

Confucianism advocates that there is “a body of absolute truth” (cited in T.Kim, 2009, p.861). This perhaps is one reason why Chinese education strongly emphasises right and wrong. The belief that reality is black or white and that it is possible to differentiate between the two and that both exist is fundamental to Chinese culture.

2.4.6.4 Memorisation vs Deep Understanding

Chinese students employ ‘repetition as a route to understanding’; in order to facilitate the process of gaining linguistic knowledge and a thorough understanding of a text. In addition, one of the important sayings by Confucius is “how pleasant it is to repeat constantly what we are learning” (*The Analects*, P 1:1). For most Chinese students, memorise the knowledge comes first, followed by meaning and interpretation, with memorising being used as the tool for creating meaning (Gardner, 1989).

2.4.6.5 Hardworking and Diligence

As stated earlier, Chinese culture highly value hard work in terms of studying from early childhood. One of the sayings by Confucius is “Fortune always appreciate a hardworking man (天道酬勤)” (*The Analects*, P10:8). Chinese parents believe that hard work and effort help students to achieve their academic goals, and also students have obligation to bring recognition to families, therefore the natural abilities of students are considered as not important as hardworking and diligence. One Chinese idiom is “diligence can make up for the lack of intelligence (勤能补拙)”. This indicates Chinese cultural belief that hard work is invariably rewarded. Chinese students seem to attain their well-being by achieving goals or expectations set by their parents or families (L. Chang, Arkin, Leong, Chan, & Leung, 2004; Sheldon et al., 2004).

2.5 *New Zealand Cultural Factors*

2.5.1 Overview of New Zealand Culture

New Zealand like many other Western countries is openly democratic, free-market oriented, and guided by economic and political factors consistent with industrialisation and capitalism (Holmes, 2005). New Zealand culture places great importance on the concepts of individualism and self-independence.

In Western countries, such as New Zealand, education emphasis is on self-managing, means that learning is not something that someone else can do for students. The process must be done by students for themselves (Harden, 2005). The philosophy underpins this approach has its roots in Socrates (469-399 B.C.E), thought by many as the father of Western philosophy. Socratic-oriented learning involves overt and private questioning, expression of personal hypothesis, and a desire for self-directed tasks (Tweed & Lehman, 2002). Another Western philosophy Plato utilised erotetic teaching and believed education should not only provide information, but aim to enable students to question, examine and reflect upon ideas and value (Daly, 1998). As opposite to Eastern philosophy, the philosophy in Western countries is to encourage student self-directed learning, and to alter students' attitude towards reproductive and rote learning (Tavakol & Dennick, 2010).

Western scholars suggest that students should be encouraged to understand the subject matter rather than to memorise what they are learning. They assert that understanding and memorising are relatively mutually exclusive processes which are likely to lead to high and low quality outcomes, respectively (Dahalin & Watkins, 2000). In Western countries, education has tended to favour a dialogic learning which is “the sustained, collective inquiry into the processes, assumptions and certainties that compose everyday experiences” (Hammond & Gao, 2002b, p. 232). Under the dialogic learning approach students are encouraged to ask questions, challenge the ideas of the teacher and peers, ask for elaboration or clarification of ideas, and express original opinions. Therefore, the education method is to emphasis on critical thinking, interactive and cooperative communication strategies and based on the inquiry process.

Tweed & Lehman (2002) suggest that there is an obvious difference between the cultures of West and East in terms of the learning process, where Western culture gives confidence to students to question and evaluate throughout the learning process. For this reason, problem solving or question based learning have been widely adopted by Western tertiary institutions in order to confront students with real life problems or contemporary issues, and to hinder the use of memorisation which may lead to rote learning.

2.5.2 Accounting Education

Due to globalisation, technical innovation and other dramatic changes in workplace, accounting professions need a broader set of transferable skills and technical knowledge in the ever-changing world. There are increased concerns expressed by the Western accounting profession, employer groups and higher education rewards regarding the employability of accounting graduates and the call for accounting graduates to be equipped with a higher level of competence in generic skills. This means that accounting graduates are expected to be ready for employment with the requisite technical skills as well as adequate non-technical skills. This is not only applied to domestic accounting graduates but also international accounting graduates who want to pursue accounting profession in New Zealand, including Chinese students. The following table demonstrates the skills that are required by accounting profession or employer groups.

Table 2-7 Profile of Graduates in Accounting.

A graduate in Accounting will typically:

- Be able to critically evaluate arguments and evidence;
- Be able to analyse and draw reasoned conclusions concerning structured and unstructured problems from both given data and data that must be acquired;
- Be able to locate, extract and analyse data from multiple sources;
- Self-manage his/her learning
- Be numerate, including being able to manipulate financial and other numerical data and to appropriate statistical concepts;
- Be effective in ICT including using spreadsheets, word processing software and online data-bases;
- Be able to present quantitative and qualitative information, together with analysis, argument and commentary, in a form appropriate to the intended audience;
- Have effective inter-personal skills, including the ability to work in teams;
- Understand the contexts in which accounting (and accountant) operate, including the legal and social environment, the accounting profession, the business entity, the capital markets, and the public sector;
- Understand the current technical language and practices of accounting; and
- Be skilled in recording and summarising transactions and other economic events, preparing financial statements, analysing the operations of a business, undertaking financial analysis, and make projections.

Adapted from The Higher Education Academy/Council for Industry & Higher Education (2006): *Student Employment Profiles* (York: HEA, p.32)

2.6 *Research on Chinese International Students*

The Chinese economy has experienced rapid development since the introduction of the open door policy in 1978 (K. Yan & Berliner, 2011). The open door policy allowed China to embrace the opportunities afforded by international trade. This in turn increased the number of Chinese middle class who not only benefited from the growing export market but from the greater choice made available through imports. In particular education abroad increased in demand with Chinese students electing to study in popular destinations including the United

States, United Kingdom, Canada, Europe and Australia (including New Zealand) (Ballard & Clanchy, 1991; S. Chan, 1999; Chen, 2007; Gieve & Clark, 2005; Richards, 2004; Skyrme, 2007; R. Zhou, D. Knoke, & I. Sakamoto, 2005).

2.6.1 New Zealand Studies

The Chinese market places an important role in New Zealand education export industry. As the Chinese international students became a learning source of education export industry in New Zealand, it is vital to continue research on this ethnic group to address and understand the issues and concerns which help enhance competitive of international education in the global market.

Some significant studies have been done on Chinese international students in New Zealand in recent years. One New Zealand research conducted was by Ho, Li, Cooper and Holmes which was commissioned by Education New Zealand on behalf of the Ministry of Education in 2005. The purpose of this research was to explore the experiences of Chinese international students in New Zealand. The research was conducted by a qualitative approach using 80 face to face interviews and 4 focus groups. A total of 83 Chinese students from the People's Republic of China (PRC) with ages ranging between 16 and 33 years volunteered to participate in the study. The participants were studying at various languages schools, private training establishments, secondary schools and tertiary institutions in Auckland, Hamilton, Rotorua and Christchurch. The interviews and focus group discussions were conducted in Mandarin or Cantonese. The main aspects covered in the research in relation to students' experiences are as follows: reasons for choosing New Zealand, education experience, including pathways, challenges and problems, feelings about life in New Zealand, accommodations, social networks and future plans.

More than half of the participants indicated that parents were the main factor influencing them to study abroad. Findings revealed that they believed an overseas qualification would give them better work opportunities and hence greater life chances. The participants mentioned that there were differences between Chinese and New Zealand education in terms of learning about the internet and library for research, developing one's own way of thinking, and systematic learning. Findings highlighted the difficulties the students encountered were understanding lectures, note-taking, participating in classroom discussion, asking questions

in class, oral presentations, and working on group projects or assignments, especially with domestic students. The reasons for having difficulties with domestic students while doing group assignments were due to cultural differences and language barriers, hence lack of common interests, having different ideas and different ways of thinking, not understanding each other.

Chinese international students found that there were many differences in terms of social support networks in New Zealand. Instead of seeking help from formal sources of support, such as institutional services or facilities for emotional or health problems, language and learning support, daily living issues and accommodation, the participants tend to rely on co-nationals or relatives for help. Findings further revealed that Chinese students felt it difficult to make New Zealand friends, therefore very few Chinese students has New Zealand friends. Similar reasons as aforementioned were perceived communication barriers, lack of confidence in English proficiency, and most importantly cultural differences.

Another New Zealand research conducted by Bai (2008) surveyed 432 Chinese students in Auckland, Hamilton, Wellington, Christchurch and Dunedin between late 2004 and early 2005. In addition, 100 subsequent interviews with those students were then carried out to seek in depth information. The aim of the study was to explore the reasons for the low levels of satisfaction among Chinese international students, and in turn their contradictory desire to stay on in New Zealand for work and to obtain residency (Bai, 2008).

One third of the participants considered New Zealand as an ideal place to study whereas approximately one quarter of (22%) considered it was not. When questioned about their plans after finishing their studies, nearly half of the respondents (43%) indicated their willingness to stay in New Zealand and one quarter planned to return back to China. Findings further reveal that the majority of participants were satisfied with their teachers and learning environment in New Zealand, furthermore they preferred the New Zealand education practice to the Chinese counterparts. In terms of the value of the qualification they would gain in the Chinese job market, 34% of students believed a New Zealand qualification valuable or very valuable, while about 18% rated it not valuable or worthless. The reasons for students not satisfied with the value of New Zealand degree were it was not considered worth value for money and it was not enough to secure a good future. Due to the increase value of New

Zealand dollars and ever-increasing fees, international students ended up paying more than they expected and nearly in line with what they would pay to study in Australia. The graduate unemployment rate continues to grow in China, a New Zealand degree would be considered less competitive with those larger countries, such as the United States, the United Kingdom and Australia, or even the top universities in China. This might be the reason why Chinese students were more inclined to stay in New Zealand (Bai, 2008).

The study further discusses the differences between New Zealand and Chinese education systems. The majority of respondents indicated that they perceived the quality of New Zealand education was higher than in China. In China, education focuses on examinations and reproducing of the “right” answers through rote learning and memorisation, whereas New Zealand encourages more self-learning, critical thinking and problem solving skills. The participants further voiced out that academic staff came from and had been educated in different countries; therefore, New Zealand education was considered more international compared with Chinese education. The participants mentioned another advantage of New Zealand education was the freedom for them to choose elective paper from a broader range of subjects (Bai, 2008).

Their study provides insight into Chinese students’ perception about their social and academic life, in addition, the challenges they face while they study in New Zealand. The following part examines the research regarding the factors that impact on Chinese students in terms of their academic study and social-wellbeing.

2.6.2 Language Barriers

Chinese international students are faced with challenges and encounter difficulties in the education, socialisation and communication in New Zealand. Some of the difficulties identified by Zhang (2004) are summarised as follows: culture shock, language difficulties, loneliness and a loss of social support networks, and pressure to succeed academically within a different education system and different social norms (Z. Zhang, 2004).

Zhang’s (2004) study to examine Chinese students in a New Zealand university provided correlations between language proficiency, academic achievements, interaction with New Zealanders, and satisfaction with New Zealand education system. Findings suggest that

students with language difficulties found it harder to achieve their academic goals and hence felt less satisfied with New Zealand education, whereas those students who had more interactions with New Zealanders, such as classmates and homestay families, were more satisfied with the education they were receiving. The language ability therefore hindered Chinese students interacting and participating in leisure activities with local communities, this in turn influencing academic achievement, social interaction and above all, their overall satisfaction.

It is clear that students with poor English proficiency would impact on their academic success in English speaking countries, in terms of understanding what is being taught and expressing their ideas or opinions properly in class. Nevertheless, Fox (2004) states that “if English alone were sufficient for academic success, all first language speakers of English would succeed academically, and this is clearly not the case” (Fox, 2004, p. 438).

2.6.3 Differences in Academic Conventions

As discussed earlier, the cultural backgrounds are very different between China and New Zealand. It is inevitably that the educational conventions between two countries are distinct. Gu & Schweifurth (2006) use the term “learning shock” to describe the situation faced by international students. This is similar to cultural shock with emphasis on the languages barriers and the differences in teaching and learning styles that international students may encounter in other countries. Research indicates that language proficiency is not sufficient for success at university for those ethnic minority students, the reason being cultural differences may cause obstacles with understanding and communicating in academic and social life areas (Borland & Pearce, 2002).

2.6.3.1 Plagiarism

There are increasing concerns in relation to plagiarism for those English as a Second Language (ESL) students in setting of higher education in Western context, especially for Chinese international students. The term of plagiarism is defined as “the notions of cheating and dishonesty, or careless in the use of sources” (Deckert, 1993, p. 131).

Although China is a country with a long history, the concept of intellectual property (IP) could be argued as a relatively new concept for Chinese people. China had little knowledge

and experience of the IP clauses during the period of introducing open door policy (D. Yang & Clarke, 2005). In addition, there is a lack of legislation for IP in China at that time. This can explain that the concept of copyright or plagiarism is not well introduced in China and perhaps lack of rigorous rules for teachers and students to follow in relation to these issues.

There are increasing research and reports in relation to plagiarism and IP in China (Deckert, 1993; D. Liu, 2005; Sowden, 2005; D. Yang & Clarke, 2005). The research claim that there are quite a few academics in China who resort to plagiarism in order to make money or obtain promotion (D. Liu, 2005). In fact, these studies reveal that plagiarism has been a problem in China. It is clear that this issue has been and still is, perhaps more serious today than previous due to the economic reform on the publishing industry and education, and more importantly, as stated early, the lack of clear and sufficient laws for publishing plagiarism (D. Liu, 2005) and incorporate the concept of copyrights and plagiarism into the education philosophy.

As stated earlier, Chinese international students have been brought up in the ways in which emphasises on reproducing the correct answer and rote learning. In some of the subjects, students are required to repeat great scholarly works words by words as part of their ways showing acknowledgement to the ancient writers (S. Chan, 1999). Chan (1999) argues that Chinese international students adopting traditional Chinese learning strategies in the Western countries, maybe the reason why prevailing problems associated with plagiarism is rising. Research also suggests the possible reasons for Chinese international students committing plagiarism may be due to: “insufficient understanding of the academic writing convention (including of those source use) in the Western context, not sufficient English ability” (S. Chan, 1999, p. 299).

2.6.3.2 Classroom Differences

Chinese international students encounter another challenge in Western universities, they come from a different culture with their teachers (Melody & Edna, 2013). Hofstede and Hofstede (2005) describes Chinese classroom as a large power distance between teacher and students, the learning environment is formal, structured and teacher centred, mainly focusing on one-way communication (Wan, 2001). In contrast, in the Western institutions, there is a small power distance between teacher and students and class delivery tends to be more student centred (G. Hofstede & Hofstede, 2005). Moreover, students are encouraged to

express their thoughts and opinions during classes as teachers are regarded as instructors instead of authority figures and teachers would not feel offended if students hold different views from them (Wan, 2001). However, some of the Chinese international students may not be aware that teachers would not feel offended when being challenged by their students.

Researchers pointed out that Asian international students, especially Chinese international students, studying in Western universities is like playing a game without adequate training to know the required rules. In other words, they are expected to take responsibilities for their own learning as well as learn the cultural norms and unarticulated rules. Although they have studied in the university for years, those skills do not seem to be advancing (Campbell & Li, 2008).

2.6.4 Intercultural communication

Holmes (2005) conducted a New Zealand research in a New Zealand university by enlisting 13 interviewee participants. These embraced seven undergraduates, two diplomas students and four graduate students. They had come from countries with Chinese cultural background, that is, mainland China, Hong Kong, Malaysia and Taiwan. Findings reveal that Chinese students encounter difficulties while communicating with New Zealand teachers and students in the classroom, especially in the areas of asking and answering questions, giving opinions and expressing ideas, managing interpersonal skills in group work as well as in interaction with teachers. The difficulties were due to the communication patterns Chinese students brought with them from Chinese traditional culture. The study also suggests that with increasing emphasis in recruiting Chinese international students, the educational institutions, host teachers and students need to implement some strategies to promote the successful and positive communication among people in these two groups (Holmes, 2005).

Given the fact that Chinese students are influenced by traditional Chinese values, Chinese students are stereotyped as generally those that keep silent in class and less likely to question or challenge their teacher or peer (S. Chan, 1999; Flowerdew & Miller, 1995; Holmes, 2004; Jin & Cortazzi, 2006; N. Liu & Littlewood, 1997). Carson & Nelson's (1996) study reveals that Chinese international students have to control themselves in not criticising or disagreeing with the opinions or perspectives of their peers due to the embedded traditional Chinese culture in class or public (Carson & Nelson, 1996). N.Liu and Littlewood (1997) study in

one North American class provided evidence of appropriate behaviour in the classroom, including minimal speaking opportunities in class. In consistent with Confucians (Jenkins, 2000) cultural maxim of modesty, Chinese students avoid frequent participation and try to produce brief response in classrooms as to avoid being labelled as a “show-off” by their Chinese mates (N. Liu & Littlewood, 1997). Holmes (2004) studied ethnic Chinese students in a New Zealand business school and found the participants were not prepared with the required skills in the two way communication class, which in turn imposed difficulties on their listening and understanding the content delivered in class.

In the study of Chinese students, Beykont & Daiute (2002) identified that Chinese students were more willing to participate where Chinese students perceived their teacher or supervisor to be supportive and willing to use authority to direct the discussion to the extent that ensured equity in participation (Beykont & Daiute, 2002; Y. Zhou, D. Knoke, & I. Sakamoto, 2005). In contrast, Jenkins’ (2000) study found the factors that may reinforce Chinese students silence and isolation in the classroom setting are teachers’ misunderstanding or misconceptions of Chinese students’ Confucian heritage related behaviours (Jenkins, 2000).

Research indicates that influenced by the Confucian values, Chinese students tend to utilise implicit communication style. For early childhood, Chinese students are taught to focus on *how* something is said, and on *what* is not said in order to avoid or reduce the potential misfortune resulting from speak (Gao & Ting-Toomey, 1998, p. 38). For example, as not to say no in the public in order to avoid confrontation. This is the reason for the implicit communication style of Chinese students.

2.6.5 Cultural Adjustments

Researchers conclude that international students who participate more in the host classroom tended to have better academic achievement, and hence had better community involvement (Bennett, 1999; Huang & Brown, 2009; Spencer-Oatey & Xiong, 2006; Y. Wang, Harding, & Mai, 2011).

Zamel and Spack (2006) claim that international students are quite often left alone to learn what is expected for them to learn on their own. Hence, the cultural adjustment for international students tends to be a one way process (Guan & Jones, 2011). Hofstede (1986)

argues that in relation to cross cultural education, “teach the teacher how to teach” or “teacher the learner how to learn” (Geert. Hofstede, 1986, p. 316). Chinese accounting students need to be taught how to learn by New Zealand accounting education.

Gu & Schweisfurth’s (2006) study suggests that institutions should develop a support system in order to help international students with culture shock and adjustment to the new cultural environments. This may enable students to gain positive experiences of study in host countries and further more improve their academic performance (Gu & Schweisfurth, 2006).

Several studies have found that the international students wanted to form friendships or greater interaction with local students, but found they have limited opportunities (Chalmers & Volet, 1992). A New Zealand study of 224 Asian students at Canterbury and Lincoln universities revealed that 23% of their respondents have no New Zealand friends and indicated their willingness to approach co-national friends if they have social or study issues (Ward, 2001).

2.7 Reflection

Given the increasing number of international students from Mainland China in New Zealand and the increase of enrolment in accounting and other business majors, international Chinese students are faced with the potential challenge of needing to bridge differences in culture and linguistic background between China and New Zealand. Bridging these differences is not always easy and can lead to their educational success being compromised.

Research indicates that cultural and learning conventions are different between China and New Zealand, and as a result Chinese international students may encounter challenges and difficulties adjusting themselves into the new settings. Empirical research has examined the difficulties Chinese students may encounter while studying in New Zealand, however, there are very few empirical studies on how and why Chinese international students encounter these dilemmas and difficulties from a cultural perspective. The previous studies give insight into Chinese international students’ experiences in New Zealand. In addition to that, the cultural factors that may influence Chinese international students in terms of academic and social wellbeing are also considered as important. Little research has been conducted in understanding Chinese international students’ behaviours and perception from a cultural

perspective. There appears to be a limited amount of research literature in regards to the present study of how Chinese accounting students perceive both New Zealand and Chinese culture and value impact on their study and social life. It is the recognition of this gap in the literature that has inspired the research presented in this study.

Drawing upon the large amount of literature in relation to Chinese students, the purpose of this study is to provide an insight and an overview of cultural factors that influence Chinese accounting students in terms of their academic adjustment and social wellbeing in New Zealand. The following chapter outlines the methodology and methods adopted to address the research question.

CHAPTER 3: Methodology and Methods

3.1 Introduction

This chapter discusses the methodology and research design for the current study. The objective of this study is to explore both Chinese and New Zealand cultural factors that may impact on Chinese international students studying in New Zealand. The chapter comprises of five sections. The first section discusses the research questions and the rationale for this study. The second section outlines the qualitative methodology and methods adopted to address the research question, followed by the justification for using the naturalism inquiry approach. The third section discusses the suitability of using the semi-structured interview tool as the means for collecting the data. In addition, justification of why a semi-structured interview approach is suitable for the current study is examined followed by a detailed explanation of the interview procedure. The semi-structured interview process starts from sample recruitment by utilising an appropriate sampling method, followed by discussion as to the manner by which the interviews should be successfully carried out. Included in this chapter is a discussion of the ethical considerations and the way in which this has been incorporated into the study. This is included in section four. The final section of this chapter discusses the thematic approach which is used to analyse the collected data in line with the research question.

3.2 Research Topic, Questions and Rationale

This study is inspired by the growing numbers of Chinese international students studying overseas and in particular in New Zealand. This is evidenced by the statistics from the Ministry of Education (2013) (Refer to table 1.1). However, the change is not only in terms of increased number and proportion of Chinese international students compared with international students in New Zealand, but also with the high proportion of Chinese international students studying business across New Zealand universities. The increasing trend of international Chinese students studying in New Zealand raises a number of challenges for the various New Zealand institutions and the students themselves in relation to their success. Differences in culture across such a significant cohort introduces a number of issues including classroom dynamics, assessments and group work. Academic success for international Chinese students may further be complicated by their need to adapt or in the

very least embrace the culture of their host country in order to benefit from the teaching mechanisms tools and methodologies embedded in New Zealand pedagogy.

Despite the cultural and pedagogical differences facing international Chinese students studying in New Zealand, enrolments continue to increase (Education New Zealand., 2012). The need to understand how New Zealand Universities may accommodate these differences in an effort to increase success rate is important for the reputation of the institution as it is to protect this significant export market.

Following the economic reform of the 1980's international trade between China and the rest of the world increased dramatically. This in turn identified the growing need for China to make sure it had a strong supply of "internationally proficiency accountant" (He, Craig, & Wen, 2013, p. 144). This provides a rationale for the popularity of business courses among Chinese students and the need to better address their needs and challenges. It is therefore worthwhile developing an in-depth study for a better understanding of whether accounting programmes in New Zealand suits the needs of Chinese international students and provide China with proficient international accountants. The rationale for the current study is then to provide insights of cultural factors that may hinder and enhance their cultural adjustment and academic adaption.

The topic of this research is an investigation of cultural factors that influence international Chinese accounting students studying in New Zealand. The review of the relevant literature on cultural backgrounds and research on Chinese international students suggests that they have encountered cultural shock and learning shock while studying in overseas countries. The review of the literature found little research has been published on the ways in which these cultural factors influence the success rate of Chinese international students in New Zealand. The aim of this research is to gain an in-depth insight of how Chinese and New Zealand cultural factors that may influence their academic success and educational experience.

The primary purpose of this research is to investigate how and why both Chinese and New Zealand cultural values influence Chinese international students. Specifically, the study will discuss how their views as to the difficulties they face as international students studying business in New Zealand impact on their educational experience and ultimately success or

lack thereof. By having a better understanding of the reasons behind their behaviour and preferences as students, academic staff and universities may be more suitably positioned to assist them. The research aims to fill the gap in literature by conducting empirical research to investigate Chinese international students' perceptions and experiences while studying in New Zealand.

The findings from this study are likely to lead to a better understanding of the academic and cultural issues faced by Chinese international students while studying in New Zealand and majoring in accounting. The research could also contribute to the body of knowledge and is an important topic as findings and implications could be useful for academic staff, educators and Chinese students through providing cognizance of the causes of Chinese international students' behaviours. The findings from this study will help educators and tertiary providers better understand needs of their diverse student cohort and to be better informed to design and deliver business programmes that align with student needs.

As part of the research process this study will draw on the potential impact of Confucianism and how this contrasts with Western perspectives. The purpose of this research is to gain insight of how both Confucianism and Western cultures that influence Chinese student behaviours and performances while studying accounting in New Zealand. Hence, the key research question is "How do Chinese and New Zealand cultures influence International Chinese accounting students studying Accounting in New Zealand?" A number of subsidiary and associated questions will also be addressed in this study. These include

1. What are the main cultural differences between China and New Zealand as perceived by Chinese accounting students?
2. What are the specific difficulties that Chinese accounting students encounter?
3. What are the reasons that cause these difficulties?
4. What are their attitudes to study?
5. How does language impact on their study and success?
6. What are their assessment preferences and why?
7. What are the potential strategies that these students may use to help in their cultural adaption and adjustments throughout their stay in New Zealand?
8. What factors impact their decisions while they are making decision about their major and future careers?

9. How they perceived their educational experiences in New Zealand?

3.3 Qualitative Methodology

This study employs a qualitative approach that examined how both Chinese and New Zealand cultural factors influence Chinese accounting students during their stay in New Zealand. A qualitative design allows the researcher to interact with participants and seek in-depth information from participants. Although the sample is small (11 participants) the findings will provide a depth of data that will help in the construction of future studies that may take on a more quantitative approach. Therefore, the research design created an increased understanding of the situations, experiences and meanings of a group of unique people (Taylor & Bogdan, 1998). This study provides an exploratory insight into Chinese international students' cultural awareness after being in New Zealand for several years and how those factors impact on their academic performance while studying at AUT University. Chinese international students who study in New Zealand carry with them their Chinese traditional culture (Confucianism) which potentially conflicts with New Zealand culture (Western culture). Both cultures may have influence on their behaviours and the ways of thinking. Therefore, the rationale set out in this study is to gain access to information that answers the research question of what and how and why these factors influence Chinese international students in terms of their academic and social behaviours (Taylor & Bogdan, 1998). The qualitative research enables the researcher to gain an insight into the 'how' and 'why' these factors impact on Chinese international students. The level of detail obtained from the design reinforces the appropriateness of this method.

3.3.1 Naturalistic Inquiry

According to Lincoln and Guba (1985), the qualitative research follows the naturalistic inquiry approach. In addition and in line with Patton (2002), the current research is conducted in real world context and the researcher does not intent to influence the phenomenon of interests, therefore, the qualitative design is naturalistic. The following section discusses the naturalistic paradigm and considers the appropriateness of this paradigm to the current research.

Five axioms are identified by Lincoln and Guba (1985, P. 37), for the purpose of this study the following four axioms are selected:

1. Ontology: Nature of reality (*refer to 3.3.1.1*)
2. Epistemology: The relationship of the researcher and participant (*refer to 3.3.1.2*)
3. Generalizability: The possibility of generalisation (*refer to 3.3.1.3*)
4. The role of values in inquiry (*refer to 3.3.1.4*)

The four axioms are briefly discussed in accordance to the current study.

3.3.2 Ontology: Nature of reality

In the naturalistic paradigm, Lincoln and Guba (1985) argue that there are “multiple, constructed and holistic” realities which contrast with the positivist paradigm that suggests there is only one reality. The nature of reality can be seen at four levels, objective level, perceived level, constructed level and created level (Lincoln & Guba, 1985, p. 37).

The naturalistic paradigm used in this research supports the coexistence of multiple realities in relation to the experiences of Chinese international students. This study seeks to explore the cultural factors that influence Chinese international students’ behaviours and perceptions. The experiences of these students represent multiple perspectives and the potential impact of both cultures while studying accounting at AUT University. The positivism paradigm believes there is single or homogenous society which is not appropriate or true for the New Zealand educational context.

3.3.3 Epistemology: The relationship of the researcher and participant

The relationship between the researcher and participant are “interactive and inseparable” (Lincoln & Guba, 1985, p. 37). As opposite to the positivism paradigm, the researcher requires to keep distance between participants of the study in order to maintain objectivity. Moreover, there should be no pre-existing or any other relationships between these two parties. This notion is inappropriate with Chinese traditional culture where relationship and relationship building are important parts of the culture. Relationship building enables participants of this study to talk freely and openly. The aim of this research is to gain an in-depth understanding of Chinese international students. It is important that the participants

open up themselves to the researcher. Instead of maintaining distance between participants, researcher in the naturalism paradigm tries really hard to build the relationship which enable research to gain enrich information and data from those participants.

For this research, the advantage of having the research being able to communicate fluently in Mandarin and Cantonese and English enabled the researcher to obtain a more transparent and detailed result from Chinese international students. Chinese international students of the current study were offered the choice of conducting interview sessions in Mandarin, Cantonese or English. Most participants chose to communicate in either Mandarin and English or Cantonese and English. Especially when discussing some terminologies they learned in universities in New Zealand, they tended to speak in English. Apart from that most of participants opted to explain their background and experiences either in Mandarin or Cantonese. Four interviewees indicated that they would not consent to participate if the interview was conducted only in English, because they thought some background and experiences were really difficult to explain in English.

In addition, six interviewees acknowledged that the reason for them taking part in the interview was that the researcher shared the same ethnic background with them, as they believed that being understand and expressed in their mother tongue was very vital for them to consent for an interview session.

3.3.4 The possibility of generalisation

The third axiom of naturalism inquiry outlined by Lincoln and Guba (1985) is the possibility of generalisation, as “only time- and context- bound idiographic statements are possible” in naturalism inquiry. In naturalistic paradigm, the findings are not statistically generalised to other settings (Lincoln & Guba, 1985). The aim of naturalistic inquiry is to provide the “data base” or “thick description” from participant’s experience and perceptions (Lincoln & Guba, 1985, p. 37). In line with this notion, the current study focuses on investigating and bringing together the experiences and perceptions of Chinese international students. In addition, the current study focused on one ethnic group only, Chinese international students. The findings of this study are not statistically generalizable. However, this study aims to contribute to the body of knowledge is to provide an extension to the literature on Chinese international students in New Zealand using a qualitative study.

3.3.5 The role of values in inquiry

Last but not least, the fourth axiom of naturalistic paradigm refers to the role of values of inquiry. In positivist paradigm the researcher assumes to be value-free and therefore does not hold a perspective on the subject of the study. In addition, the researcher does not make value judgements on the data being gathered together and on the ways in which it was collected and analysed. As opposite to positivist paradigm, the naturalistic inquiry is value laden (Lincoln & Guba, 1985). The aim of the value free approach, which attempts to remove personal bias from the inquiry, is impossible in the current research where the subject is linked to culture and therefore value. In addition, the empirical data collected is inevitably analysed from the perspective of the researcher. The researcher of the current study pays close attention to interpreting and analysing the collected data and information. They are important to naturalistic inquiry as they provide different dimension of views and experiences.

3.4 Data Collection

This study collects primary data from Chinese international students in Business Courses at AUT through semi-structured interviews, aimed to investigate the challenges and difficulties faced by Chinese international students studying abroad. This section explains the detailed process of carrying out the data collection. First, it explains and justifies the appropriateness for using semi-structured interview. Second, it introduces the sampling method and discusses how participants were recruited. As stated in 3.4.2.2, eleven interviewees were recruited for this study. These interviews were carried out through the period Oct 2011 to Feb 2012. The last part of this section provides a detailed process in conducting interviews with strategies to address the obstacles for using semi-structured interview.

3.4.1 Semi-structured Interview

For the purpose of this research, an in depth understanding of Chinese accounting students' experiences and perceptions are vital. Interviews allow for an increased understating of people's experiences and thoughts. Interview results also provide historical data at times on reasons for student's behaviours and thoughts (Taylor & Bogdan, 1998). Hence, the researcher is able to gain access to information that answered the why and how of the research question.

A semi-structured interview technique is employed for this research. This technique allows the researcher to gain a certain degree of structure by having an interview guide, in addition, allows flexibility in exploring topic of particular interests to the researcher or participants (Bryman & Bell, 2007; Taylor & Bogdan, 1998). Due to the fact that the researcher has the key questions whilst conducting interviews, regardless of the sequence of questions, the research is able to obtain answers from those key questions. The consistency of research questions ensure comparability of results which in turn reinforce credibility of data analysis.

There are several advantages of using semi-structured interviews when conducting research. Firstly, interviews allow researchers to interact with students and understand their thoughts and experiences. Secondly, it allows researcher to build rapport between interviewees which can reduce the interviewee's anxiety in comparison to surveys and questionnaires. Thirdly, the interviewer has the ability to probe in ways which quantitative research is incapable of obtaining. The interviewer can use examples stated in case studies to probe for detailed description of the perceptions that Chinese students may hold on the same subject. Finally, interviews allow the interviewer to acquire a detailed and clear overall picture of Chinese students' experiences and perceptions (Bryman & Bell, 2007; Taylor & Bogdan, 1998). Therefore, a semi-structured interview technique is considered most appropriate for the current research.

In contrast, there are several obstacles that occurred during the interview data collection. Firstly, it was sometimes difficult for the researcher to set aside their own perspectives which may lead to data misinterpretation (Patton, 2002). Secondly, the interviewer may be inexperienced and probed interviewees to give the answers he/she wants to hear, therefore, participants may give false response in order to impress the interviewer. In trying to overcome limitation, the strategies were implemented while conducting the interviews, such as refrain from making negative comments, focus on uneven conversation, these will be discussed later in this chapter (*refer to 3.4.4.2*).

3.4.2 Sample and Scope

The current study is limited to International Chinese students enrolled in Business courses in New Zealand and in particular those studying at AUT University. Although this sample has

only been taken from AUT University it is likely that the findings from this study will mirror those that may be carried out in other tertiary institutions in New Zealand.

3.4.2.1 Sampling and Method

Purposeful sampling is selected for the current study. There are different types of purposeful sampling, such as: criterion sampling; extreme or deviant case sampling; intensity sampling; maximum variation (heterogeneity) sampling; homogeneous sampling; typical case sampling; critical case sampling; snowball sampling and theory-based sampling. For the purpose of this study, two sampling methods are employed in terms of selecting interview participants. The two sampling methods are criterion sampling and snowball sampling (Patton, 2002).

3.4.2.2 Criterion Sampling

For the purpose of this research, the population is identified as Chinese students from the People's Republic of China (PRC), excluding Hong Kong and Taiwan. The decision is made to exclude students from Hong Kong and Taiwan in order to reduce any possible variables that may arise from different education systems and social policies. Given the fact that the cultural and historical events in these two areas are quite different with China. Participants were selected on the basis that they have been in New Zealand between five to ten years. The selection criterion ensured the interviewees have been in New Zealand long enough to be able to meaningfully answer the interview questions and talk about their experiences. For those who have been in New Zealand for a short period of time, they may be unfamiliar with New Zealand culture, so that they may not be able to provide answers for certain questions. If Chinese students have been in New Zealand for a relatively long period of time, they may have lost some of their Chinese traditions. Participants were born between 1981 and 1986 which was after the open door and one child policies being introduced in China as those students may have similar background and this again may reduce any possible variables and in turn assists the comparability of this study.

The invitation was posted out at the university to invite Chinese students to participate in this study. Seven students expressed their willingness to participate in this research via emails or phone calls. The researcher then contacted them via phone calls in order to investigate whether they have fulfilled all the requirements as aforementioned. Five out of seven students

fulfilled all the criterion and agreed to participate in this study. Three other participants were recruited through snowball sampling.

3.4.2.3 Snowball Sampling

Snowball sampling is a non-probability sampling method that was utilised in this study (Patton, 2002). With this approach to sample, the researcher makes initial contact with small group of people who fulfilled the requirements for the current study and use these to establish contact with other potential participants. In this study, five participants were recruited during the initial participant recruitment phrase. They were then asked to refer several friends or classmates who satisfied the requirements for this study. Five more interviewees were referred by those participants. The researcher contacted them via phone calls and briefly explained the purpose of the current study. Three of them agreed to take part in the research, two of them were not willing to participate in this study.

3.4.3 Profile of Interviewees

A total of eleven interviewees were recruited for the current study. The following table provides the profile of interviewee by age and gender.

Table 3.1 Profile of interview participants by age and gender

Interviewee	Age	Gender
A	28	Female
B	29	Male
C	28	Female
D	26	Male
E	25	Female
F	27	Male
G	28	Female
H	31	Female
I	25	Male
J	27	Male
K	30	Female

3.4.4 Recruitment of Interviewees

The Participation Information Sheets (PIS) were given to the respondents outlining the purpose of this study, protocol of confidentiality and along with a consent form that indicates their willingness to participate via email. Once the consent form was sent back to the researcher, the follow up emails were sent to participants who agreed to participate in discussing the proposed location and time, upon the confirmation of the interview's time and venue, additional emails along with an interview guide (*refer to appendix four*) were sent out to interviewees. Following the email, text messages were sent to interviewees to confirm and remind them of the interview time.

Both PIS and consent forms are in English version only without a translated Chinese version due to the fact that all the Chinese international students selected from this study are all tertiary students. Before they were admitted into universities, they should have obtained IELTS (International English Language Testing System) 6.0 or equivalent which means that they should be able to understand and comprehend what has been written in these two documents. Nevertheless, before starting the interview, the research asked the interviewees if there are questions or queries regarding these two forms and if they would like to articulate the unclear points.

3.5 Conducting Interview

The duration of each interview was approximately one hour. There are several strategies to adopt in trying to conduct a successful interview, and interview process is divided in three parts, including preparation for interview, carrying out interview and plans after the interview.

3.5.1 Preparation for Interviews

Firstly, the researcher of this study carefully prepared for the interview which included obtaining extensive background information about Chinese students' cultural and educational background through extensive literature review. In addition, in order for interviewees to express genuine feeling, the research should allow interviewees to choose the venue and time for the interview which allow for a relaxed atmosphere. Five interviews were carried out at booked study rooms in the University library and the other interviews took

place at a quiet café, mutually agreed to by both parties. These locations were not only to help make the environment relaxing, but also reduce the likelihood of problems with recording.

The inductive interview questions were sent to participants prior to the interview. The reason being this would give them an idea about what questions they would be asked during the interviews, this may in turn reduce their anxiety and nervousness before the interview. In addition, they may feel more relaxed during the interview as they were not expecting any “hard” questions which may enable them to express themselves freely.

3.5.2 Carrying Out Qualitative Interviews

The research employed the following strategies, in order to overcome the obstacles outlined in section 3.4.1.

3.5.2.1 Starting the Interviews

Firstly, the researcher introduced the purpose of the research and interview. Even though the purpose of this study was outlined in the previous email sent to the participants, and followed by the participant information sheets, reminding them the information just before the interview, would make a professional and non-threatening start point (Greenfield, 2002). Before the start of the interview, the researcher asked whether interviewees had questions or queries regarding the PIS and consent form, and assured their rights to withdraw from the research, their information would be kept strictly confidential throughout the research, and they did not have to answer the questions they felt not comfortable answering. More importantly, the researcher emphasised that the interview questions were non-technical type questions which had no right or wrong answer, they could say whatever they felt like saying.

The researcher also discovered that it is important to have a small talk before asking the interview questions, especially for those who seem very nervous. And also it is normally good practice to start with a relatively non-threatening or simple question. The researcher normally asked for descriptive information about the participant in relation to the research topic. For example, the interviewer usually started with questions like, “which part of China do you come from? What is the most delicious food in your hometown? Or how long have you been in New Zealand?” Once the interviewer discovered that the interviewee became

more relaxed and comfortable, the interviewer progressively asked the questions into the main focus of the interview.

3.5.2.2 Uneven Conversation

The role of the interviewer is to listen to the respondent's views while keeping in mind neutrality. The interviewer in this study tried to refrain from making judgemental and negative comments during interviews. This could make interviewees feel comfortable to say what they felt without hesitation. This means providing the necessary rapport to develop the conversation without introducing personal bias.

3.5.2.3 Probing

Probing is essential for the interviewer to obtain real depth information from the interview process. Drawing on King & Horrocks (2010), there are three main types of probes used in current research. The first one is elaboration probes which encourage the interviewees to keep talking in order to gather more in depth information about the questions. For example, when participants talk about the factors that impact on their study or social life in New Zealand, the researcher always probes in order to gain sufficient information in addressing the research questions. Clarification probes seek explanation where either of specific works or phase or those substantial sections that the interviewer has not fully understood. The interviewer keeps on probing until the interviewer is sure of the exact meaning of the response. This can be achieved by rephrasing interviewees' response and seeking clarification from the interview participants. The third probe is completion probe which asks the interviewee to finish an explanation or story. In some circumstances, interviewees spend too long talking about the topics that are not relevant to the research project, then researcher can use completion probe before its natural end (King & Horrocks, 2010).

The drawback for probing is you can do it too much. In trying to overcome the limitation, the interviewer of this study tried to identify the terms that must be clarified in order to make any progress with the interview, and then concentrate the clarification probes on there (King & Horrocks, 2010).

3.5.2.4 Tape Recording and Notes taking

All the interviewees consented for the interview to be tape recorded. A digital tape recorder was utilised in the current study. Every time before conducting the interview, the researcher carefully checked the audio tape recorder for proper functionality. Moreover, the researcher tested out the equipment in the room, to make sure whether there was a problem with acoustics and worked out the place the tape recorder should be located. In addition, the interviewer found that the interviewees might continue to talk about something of interest and significance after the digital tape recorder was powered off. Some interviewees seem to discuss more freely and comfortably while the tape record was turned off. Therefore, it is important to note down the information they provided.

Although the eleven interviews were tape recorded, notes were taken in all of the interviews. The interview notes provided a brief written reminder to follow up issues pointed out by the respondents at a later point, instead of interrupting them. In addition, the interview notes enabled the interviewer to keep a written record of non-verbal behaviours such as obvious discomfort, stress or problems and other body language unconsciously exhibited by interviewees (King & Horrocks, 2010). All these non-verbal behaviours were noted along with interviewees' answers. The interview notes can become a backup in the case where the tape recorder fails.

3.5.2.5 Subtle Closing

The interviewer found that sometimes it was difficult to bring an interview to a conclusion. Therefore, it is important to develop a closing question for the interview, so that an abrupt exit can be avoided. It is generally good practice to ask the participant if there is anything else they would like to take about, and invite them to ask any questions they may have about this research project (King & Horrocks, 2010). Therefore, the interviewer of this study would ask "do you have any further thoughts?" Or "is there anything you would like to discuss on factors that impact on your academic or social well-beings?"

3.5.3 Procedures after Interview

The researcher of this study made quick summary sheets of the interview to make sure all points and research questions were addressed with fresh memory after each interview.

Furthermore, a letter of appreciation was sent to the interview participants to show how much their time and input was valued.

3.6 Ethical Consideration

As this research employs the semi-structured interviews, which involves face to face contact with human participants, hence ethical approval was required for this research. The researcher submitted an application for ethical approval from Auckland University of Technology Ethics Committee (AUTEK). The approval was granted on 27 May 2011 (Ethics Application Number 11/55) before the recruitment of participants was carried out. The aim of the ethical consideration relates to protecting the rights of interview participants, which includes voluntary participant, the right for information, the right to withdraw from the research, and the right of confidentiality.

Interviewees participated in this research on a voluntary basis. Participants were informed about the purpose of this research through a Participant Information Sheet. The PIS also outlines the rights of participants. Participants were asked for their opinions and thoughts during interviews and the research was flexible about information given by participants that may develop further themes. They were given a consent form prior to the interview which informed them of their rights to withdraw at any time before the final data analysis process was carried out.

In relation to the principle of partnership, the research acted in good faith and in honourable way to interact with participants. The mutual benefits resulted from this research can be shared between the researcher and participants. Participants can obtain a copy of the summary of findings of this research, which can provide them with some insight into both Chinese and New Zealand cultural values and their impact on behaviours and thoughts of Chinese accounting students. Some participants may use the information in their academic study, others may be mindful with issues identified in this research in their daily life and work.

In terms of the principle of protection, the research actively protected participants' interests and all communication and research activities were conducted in an honest and respectful way. The researcher advised participants about the background of this study, their rights and

assured their confidentiality in this research, these are outlined in the PIS and the consent form which were given to them prior to the interview.

The researcher respected all rights of the interview respondents. Strategies were implemented to protect any information related to the identity of participants, including a code assigned to each interview transcript, assigning pseudonyms to name of participants. As stated earlier, details of information provided to participants through a Participation Information Sheet that assured interviewee respondents all information gathered remained confidential. The venue and time of interviews are mutually agreed to by both parties. At the beginning of each interview, each interviewee was briefed about the right to withdraw and was given time to ask questions regarding the current study.

All interview data collected from this study was managed in accordance with ethical practices of storage and destruction of information. Electronic copies of all information collected will be stored in the researcher's computer within a locked file. Access to this information will require entry of a password known only to the researcher. All consent forms will be stored in a locked filing cabinet. Upon the completion of this research, the electronic information will be deleted permanently. As previously mentioned, full ethical approval (*refer to appendix three*) was obtained from the AUTECH.

3.7 Data Analysis

Data analysis was carried out in several steps. Full interview transcripts were personally transcribed into work documents by the researcher for the data to be ready for colour coding or analysis into common themes. Arguably the analysis began during the interview when the researcher posed supplementary questions and seek for clarification.

Credibility of this study was strengthen through triangulation. The researcher verified data through different ways: such as other participants, other Chinese international students not participating in the study, and supervisory support. For instance, the researcher carried out the verification process through mentioning previous responses or answers to subsequent interviewees or other Chinese international students and ascertaining if they agreed with that issue. The researcher had more trust in interviewees' responses when there were more than one interviewee mentioning the same issue.

The aim of this research is to investigate how cultural values influence Chinese accounting students. Thematic analysis is adopted in the analysis of the qualitative data. For thematic analysis, the researcher needs to identify and code relevant concepts and then capture themes from collected data (King & Horrocks, 2010)

The thematic analysis can be broken down into a series of stages, however, in reality carrying out an analysis does not progress in a purely sequential order (King & Horrocks, 2010). The researcher usually needs to cycle back and forth between stages.

3.7.1 Initial Data Analysis

The first part of data analysis starts with the data collection phase (Taylor & Bogdan, 1998), when the interviewer asked the interviewees to elaborate on some unclear points. This is also a strategy to direct the researcher to emerging themes. For instance, several interviewees mentioned that *xiao* (filial piety) had strong influence on their behaviours, and the researcher did not do much research about this issue before conducting the interviews. The research then required the interviewees to elaborate this issue and then obtained valuable data for this research.

3.7.2 Descriptive Coding

The purpose of this stage is to identify the parts of the transcript data that are likely to be useful in addressing the research questions (King & Horrocks, 2010). In the process, the researcher focused on describing relevant features of interviewees' account instead of interpreting their meanings. The first step was to read through the transcript at least once without attempting to code it, to get familiar with it as a whole. The researcher then tried to highlight anything in the transcript that might help to understand the Chinese accounting students' views, experiences and perceptions as they relate to the research question. The last step in this stage was to use preliminary comments to derive descriptive codes for the current study.

3.7.3 Interpretative Coding

As the relevant features of participants' accounts were described in the previous stage, the researcher focused on interpretation of their meaning in this stage. By grouping together

descriptive codes which seem to share some common meaning, and producing an interpretative code that captures it.

It is recommended to try not to apply specific theoretical concepts in the coding at this stage, as this can lead to the analysis process becoming rather blinkered, because the researchers may only pick up those aspects of data that fit with the theoretical framework. The researcher should use broad disciplinary approach to guide the research question (King & Horrocks, 2010). In addition, the researcher refined and reapplied the interpretative codes proceeding from one interview transcript to the other, until the researcher felt that a thorough job capturing the meanings offered by the data was done.

3.7.4 Defining Overarching Themes

At this third stage of coding, the researcher identified a number of overarching themes that captured key concepts from interpretive codes (King & Horrocks, 2010). These can be built upon the interpretative codes, but were at high level of abstraction than that. At this stage, the researcher draw directly on any theoretical ideas that underlie this study. It is important for the researcher to go back to the data to clarify thinking about coding at all stages of analysis. Hence, in this process, the researcher ensured themes were all cross-checked with the original transcribed data along with non-verbal cues. Throughout the thematic analysis, it is critical to ensure all collected data had well interpreted and analysed into appropriate themes. These themes should be distinctive and consistent. Therefore, the final themes for current study were defined in this stage.

3.8 Presentation of the findings

The findings and discussion are presented in Chapter four. The findings discusses in conjunction with the relevant literature reviewed in chapter two and are supported by quotations from the transcribed data. As discussed earlier, in order to maintain confidentiality, each of the interviewee is assigned with a reference code. The summary of finding is presented in chapter five which aims to answer the research question in relation to the traditional Chinese cultural factors.

3.9 *Summary*

In summary, this chapter provides an overview of the methodology and methods adopted to address the research question for the current study, along with justification of the methodology and method utilised and discussed. The researcher provides great detail of the data collection and data analysis processes. The subsequent chapter discusses the results and findings of the qualitative research approach.

CHAPTER 4: Findings and Discussion

4.1 Introduction

This chapter discusses the experiences and challenges faced by Chinese international students. The data from the semi-structured interviews are discussed in the context of the extant literature. The chapter highlights the impact of the interaction between Chinese traditional culture and the Western culture (New Zealand culture) on the academic achievement of a cohort of international Chinese students studying accountancy in New Zealand. The chapter is broken down into five components including assessment, classroom dynamic, classroom interaction, academic achievements and other influences.

This chapter is organised in the following way. First, a summarised overview of the participant profiles is provided. Second, the key findings which emerged from the research are discussed in detail in conjunction with the relevant literature reviewed in chapter 2, to gain insight into the cultural factors influencing Chinese international students' experiences in New Zealand. In particular, the study aimed to comprehend why Chinese international students behave in the way they behave and the challenges they may encounter while studying accounting in New Zealand. The final section provides the summary of this chapter.

A total eleven Chinese accounting students participated in the current study.

Table 4-1 Table 4.1 Profile of interview participants

Interviewee	Age	Gender	Tertiary Education In China	Major	Plans after graduation
A	28	F	No	Accounting	Stay in NZ
B	29	M	Two years	Accounting	Stay in NZ
C	28	F	One year	Accounting and Management	Go back to China
D	26	M	No	Accounting	Stay in NZ
E	25	F	One year	Accounting	Go back to China
F	27	M	Two years	Accounting	Go back to China
G	28	F	No	Accounting	Stay in NZ
H	31	F	Four years	Accounting	Not sure
I	25	M	No	Accounting and Finance	Not sure
J	27	M	No	Accounting	Stay in NZ
K	30	F	Four years	Accounting	Go back to China

4.2 *Assessment*

Chinese international students came from an education system which strongly emphasizes examination-orientated assessment method, for example, final exam. Moreover, Confucius educational philosophy believes that there is a fundamental difference between right and wrong, and people are capable of learning and discerning right and wrong (David Yau Fai Ho & Ho, 2008). It is therefore, in the educational process, teachers are responsible to deliver the correct knowledge and students are taught to reproduce those knowledge. This philosophy is very different from Western education philosophy which believes education should not only provide information, but aims to enable students to question, examine and reflect upon ideas and value (Daly, 1998). Group assessment is a popular tool used in western universities which allows students to learn from each other through discussion in group, however, many Chinese international students find group assessment problematic. Academic integrity is another area which Chinese international students encounter challenges with. As a result of those differences, Chinese international students are likely to experience difficulties or challenges in terms of understanding and completing assessment in New Zealand.

4.2.1 Assessment requirements

4.2.1.1 Final exams versus various methods

Under the Chinese education system, assessment is mainly based on final exams, whereas in New Zealand universities, especially in the accounting department, each paper has various assessment methods, such as assignments, presentations, class participation and final exam. Participants from the study suggest that there were dramatic differences in assessment methods between Chinese universities and the New Zealand tertiary education, some of them they have never encountered back in China.

Interviewee A suggested that in Chinese universities, the study pressures were more upon final exams, if you failed the final exams, you cannot pass the subject. In most of the case, teachers provide clear guidelines for them to study before the exams. However, if you do well in the final exam, you would have a good grade. Therefore, in order to do well in the exams, students need to cram for final exams in Chinese universities. In contrast to Chinese education system, if students want to obtain good scores in New Zealand, they cannot neglect any part of the assessment. Teachers normally do not provide clear guideline for students to

prepare for the final exams. Normally, there will be a section or class time where students can raise questions about exams, however, Chinese international students find it really hard to ask questions as they were used to the questions and answers been given out by teachers back in China.

The differences between educational conventions may provide additional challenges for Chinese international students. Instead of passively waiting for teachers to give out clear guidelines before the final exams, Chinese international students may need to prepare a set of questions which they are not quite sure about and actively seek clarification from teachers in New Zealand.

4.2.1.2 Memorisation vs understanding

In China, teachers are responsible to deliver the definite theory or knowledge, and students are required to remember theories word for word, sentences by sentences. If students want to gain full marks for theoretical questions, the answers need to be exactly the same with the model answer (Bai, 2008). Chinese international students have been accustomed under this system before they came to New Zealand. However, in western institutes, students are encouraged understand the subject matter rather than to memorise and reproduce what they were taught (Daly, 1998). Interviewee F of the study highlighted the differences between the two countries where the teachers in New Zealand want your own ideas or understanding of questions rather than what you have memorised from textbooks which he experienced difficulties with at the early stage of his study in NZ. In most cases, students will be awarded low marks if they only reproduce the definition from textbooks without personal reflection.

Interviewee E commented on answering the exam question: “Even though I didn’t know how to answer the whole question, if I recited the theory or formula in the exam, I would have some marks for that when I was in China. However, it was totally different in New Zealand, for example, if I wrote down only the theory for the question, although was 100% the same to the textbook, I would have had no mark for that particular question. Some teachers may give a tiny portion of marks, say one out of fifteen.”

Chinese education emphasises on reproducing the correct knowledge which is so-called “spoon-feed”. Chinese international students were accustomed under situation where they have to rigorous follow teachers’ instructions and accept knowledge correct delivered to them without questioning on it. It is considerably difficult for them to change straight from

reproducing the knowledge to critically reflecting on the knowledge. However, it is not easy to remember every single word from the textbooks, especially when English is not their first language.

Five interviewees mentioned that many exam questions in China are multiple choice questions, true or false, or even essay type question is based on reproducing the definition of a theory. However, in New Zealand, apart from technical types of questions, essay type questions are not about definitions, which they find hard to answer. Chinese international students come from an examination-oriented system, where emphasis is on the skills that enable them to pass the exams, and where there is always a right answer for the questions. They have already been trained to study right answers which enable them only to pass examinations. It is highly likely they would have carried these skills into their tertiary study in New Zealand with focusing on providing the correct answer. Most of the Chinese international students are trained to think there is only one single right answer for a particular question, it is likely that they experienced difficulty with ambiguous discussion of essay type questions where there might not be only one single right answer. That is the area that Chinese international students might need help with to change their mind-sets from where there is only one single right answer to maybe there are sometimes more than one correct answer.

There is one positive experience reported in the study which revealed that she adjusted her learning strategies from memorising everything straight from textbooks to her own ideas, which made study easier.

Interviewee A: "I used to cram for final exams, tried really hard memorising every single theory for exams. You know, it was really hard, too many things to remember. And results were not good. I remember, when I studied auditing, there was one theory, I just couldn't remember. I gave up. Instead of reciting it words by words, I used my own words and combined what teacher said during the lecture. I was so lucky to get that question in the exam, I used my own words and examples to answer that question, and I've got 10/10. I understood what teacher was looking from me."

Findings of present study revealed that at the beginning of their study at university, the majority of respondents did not understand the different requirements between assessment methods in these two countries. They used learning strategies based on their previous schooling experiences which were inappropriate for their academic study within the New

Zealand education system. There was only one interviewee of the current study who stated that she had finally understood the requirements for assessments and gained better results. It is noted in this research that students who understand what is required of them are more likely to succeed in their study than those who do not know what they supposed to do. This is in line with previous research (Borland & Pearce, 2002; Gu & Schweisfurth, 2006), in order for students to succeed in their study, they need to understand the education system and be aware of the requirements within the system.

Overall, the difficulties faced in the academic setting are primary the result of differences between New Zealand and Chinese teaching methodologies and learning styles and cultural expectation. According to Bai (2008), in China, teacher tells students what they need to know, and then the most important thing for students is to remember the “right” answers and reproduce it in the final exams, whereas in New Zealand, students are expected to research and pull all the information together. In New Zealand educational philosophies emphasis is on critical thinking, research ability and problem solving. In echo to the above explanation, participants in the present study acknowledged the differences between assessment methods in China and New Zealand. Predominate method used in China in final exams, whereas, New Zealand universities uses various methods, such as assignments, presentations, class participation as well as final exams. As a result of emphasis on final exams, students devote all their effort towards producing the “right” answers in the final exams. Therefore, from the final exams teacher can find how much information is remembered by students throughout the semester. In contrast, students are being assessed right across the whole semester in New Zealand, by using different methods as noted earlier. Participants noted that the ways how knowledge assessed are very different between two educational systems. Chinese teachers focus on the reproduction of the right answer from textbooks, which means students need to write down exactly the same words with the textbook in order to gain the full marks. However, it is not exactly the same in New Zealand, due to unfamiliarity with the differences between two systems, this student tried hard to memorise what has been written down in the textbook without using critical thinking skills, and then reproduce the answer in the exams or assignments. The results for the exams and assignments were not optimal. One interviewee of the present research discussed her experiences in understanding the assessment

requirements and she has adjusted her learning strategies accordingly and obtained better academic results.

4.2.2 Group Assessment

4.2.2.1 Language Challenges

Group work is a popular assessment tool used in western education institutes. This is potentially problematic for Chinese students who often find group assessment challenging. Holmes (2004) suggests Chinese students found group work uncomfortable and were reluctant to participate. He suggests that their sense of discomfort was driven by language difference and lack of confidence to share their experiences with others that were from a different cultural background. Participants in this study confirm this sense of discomfort and outline that

Interviewee H: “I was not quite sure whether or not I speak it in proper English, you know. I didn’t want other people look down on me because of my poor English. I rather remain silence and listen to them.”

Interviewee K: “I didn’t think they understood what I said, and I often have problem to explain my ideas clearly.”

Group work necessarily requires participants to engage with one another in a common tongue. Since English is not the first language for many Chinese students, this assessment tool represents an additional hurdle that acts to compromise their educational experience and success.

4.2.2.2 Group harmony

Expressing a contrary view or suggesting that you do not agree with another member’s view on a particular issue is inconsistent with the non-confrontational face to face attitude that characterises Chinese culture. While Chinese people will disagree with one another, they are reluctant to express these differences in a face to face confrontational setting. This finding is consistent with previous literature on criticising or disagreeing with the opinions or perspective of their peers (Carson & Nelson, 1996). As stated earlier in Chapter two, in order to achieve group harmony, the Confucian ‘Doctrine of Mean’ requires individuals to adapt the collectivism, to control his/her own emotions, to avoid conflict with others (Hsu, 1949). Due to the embedded Chinese cultural influence of Chinese international students, the

majority of interviewees think that it is impolite or culturally wrong to disagree with peers in the situation where there are other group members presented in the meeting.

Interviewee A: “(If disagreement arises) I will rather remain silence.”

Interviewee E: “Even though they were wrong, I didn’t want to say you’re wrong. That’s so rude. Also, I was not quite sure, whether or not I was wrong.”

Interviewee B: “I don’t know for others, but for myself, if someone says ‘I think you are wrong’. I feel very embarrassed. So personally, I will not say I think you are wrong to other group members.”

The purpose of group assessment is to allow students to share different opinions and ideas among group members. However, this is different with Chinese international students’ primary goal for the group assessment which is to maintain group harmony. In order to achieve group harmony, Chinese students were reluctant to express the contrary views of other peers. This may affect their contribution to the group work as they have to carefully monitor themselves so as to avoid conflict with other group members. In some circumstances where they have some valuable ideas or opinions about the topic, it may be contrary to other group members, they remain silent rather than voicing the ideas.

4.2.2.3 Face and shame

The third reason Chinese international students find group work challenging is in relation to face and shame culture. Six interviewees of the present study indicated that they felt loss of face (shame) when his/her ideas were disagreed or criticised by other group members, especially by local students. This finding is in line with previous literature on Chinese face and shame culture (refer to Chapter two). Chinese people live for their face, hence, loss of face is a serious matter. Chinese people try hard to save face for themselves and avoid making other people lose face. Criticise other people in public or in front of other people is considered as rude and making others lose face (K. Hwang, 1987; Hwang, 2011). As aforementioned, the primary goal for Chinese international students is to maintain group harmony in group work, the harmonious relationship is interrupted if conflict arises. In addition, conflict may be associated with loss of face. In order to avoid loss of face and avoid making others lose face, it is important for Chinese students to avoid criticising others and being criticised by other peers.

Interviewee D: "I felt embarrassed if my peers said I was wrong, especially if the person is a kiwi. I felt even bad."

Interviewee I: "If I disagree with my group member, he or she might feel embarrassing. If it is not too wrong, I will not say anything."

Interviewee A: "You know that, even Chinese say yes, I agree with you. It doesn't really mean I agree with you. But if I say I don't agree with you will make you feel bad, I would rather say I agree."

Group assessment requires students to actively participate in sharing various view and thoughts. In trying to avoid loss of face and more importantly avoid making others lose face, Chinese international students have to refrain themselves from making contrary comments or disagreeing with ideas or opinions of other group members. Therefore, some valuable ideas may not have the chance to be raised. This cultural factor face and shame may hinder them from actively contributing in the group assessment process.

4.2.2.4 Different perceptions

Chinese international students come from a collectivist society, their understanding of group assignment might not be the same to the local students. The findings from the current study suggest that Chinese international students perceived group assessment as group members discussing together, working out problems together and sit together to finish the assignment in a collective way. Chinese students concern about interdependence is opposite to the independent approach by the local students.

Interviewee C: "They (Kiwi students) do group assignment in a different way. I prefer to sit together with my group members in a booked meeting room and discuss all the questions together and after that we stay together to do the assignment. If we come across any problems, we can then discuss together. But with Kiwis, just meet together once a week or just 10 minutes after the class. Cannot really get much done."

Interviewee H: "After forming the group (with local students), we chose the topic and divided the work among us. We just had two meetings after that. I just finished my part, and then we put everything together as a group assignment. The assignment just not looking good. It was logical flow, it just not like what I expect...I didn't want to voice my opinion how to conduct the group work, as a Chinese, you know, we need to control and hide our emotions, even though I didn't happy about that."

Interviewee E further pointed out that for some accounting assignments, each part is interrelated. If students did each part separately without appropriate discussion and co-operation, it was hard to produce a good assignment.

Interviewee E: "I didn't have a good experience with local students in doing group assignment. I remember, I did the last part of assignment which need some results from other parts of the assignment. They just gave me the results one and half days before the due date, some results were not accurate, and it was really hard to contact the Kiwis, you know. It just made me mad to redo the calculation and analyse all by myself in less than thirty six hours."

In keeping with collectivist practice, results indicated that students interviewed expected to work interdependently in terms of finishing group assignments. Group members are supposed to work out problems together at the same time in the same venue. Most of the Chinese international students have full financial support from their family, and the most important goal for them is to gain the best results possible, whereas for the local students, they might have to do part-time jobs to finance their study and on top of that, they have other commitments to fulfil. Due to the difference in cultural backgrounds and social commitments, it might be really hard for local students to spend whole day in the library in doing one group assignment. Instead of doing so, New Zealand students normally divide their assignment by parts and have several group meeting discussing the progress of the assignment, and finally put the parts together. This is opposite to Chinese students' expectation as they prefer to complete group work altogether. The different preferences, the ways in which the group work has been conducted may become another hurdle for Chinese international students to work with local students.

4.2.2.5 Communication between cultures

Due to the differences in cultural backgrounds and communication styles, the Chinese international students experienced difficulties in communicating with New Zealand students. Five interviewees express that if disagreement arose, they felt that local students sometimes were aggressive, as they did not listen to Chinese students thus making Chinese international students feel excluded.

Interviewee C: "I tried my best to organise and speak out my ideas, by felt that they just didn't bother about that... That's why sometimes I just didn't want to speak out. I attended each meeting. I just sit there and listen to

them, and did what they asked me to do. If I encounter problems or difficulties, I rather asked other Chinese students, I felt they were more helpful than my other group members.”

Interviewee A: “They (Kiwis) say ‘no, I don’t think you are right very easily. No matter how many people are there, or whether or not you feel embarrassed. They just don’t care. But I don’t want to experience that. I rather listen.”

Chinese international students have been brought up in the ways which focusing on “how something is said and on what is *not* said” (Holmes, 2004, p. 296). New Zealand students’ interpersonal communication styles tend to be more explicit, especially when express contrary opinions or ideas. The language barrier alongside with lack of knowledge of the host culture may be key reasons for the failure in communication. Therefore, the difference in communication styles and insufficient intercultural awareness provide obstacles for group assessment between Chinese international students and domestic students.

The findings above explain the challenges or difficulties that Chinese international students encounter in the process of group assessment. The following section seeks to explore the reasons why Chinese international students prefer to group with students that come from similar cultural backgrounds.

4.2.2.6 Relationship building

Despite the challenges that Chinese international students, face in terms of group assessment, the participants of the study acknowledged group assignments as a good way of gathering and sharing ideas among peers. Interviewee F used a Chinese saying: “Collective purposes forms a fortress (众志成城)” to explain the purpose of group work.

Findings of current study indicate that the eight out of eleven interviewees prefer to work in groups comprised of other Chinese students. This is in line with the study of Chinese students’ preference in an Australian university in terms of group assessment (Volet & Ang, 1998). The study found a preference for homogenous cultural grouping, despite there may be positive experiences in learning about other cultures during group assessment processes.

The majority of respondents expressed their preference for working in a group comprised of other Chinese students; especially if they have known each other in another classes. *Interviewee E: “I always tried to group with those students I knew from other class.”* Reasons

were given as they knew each other well which made them easier to communicate. In addition, they knew each other's strengths and weaknesses which enabled them to allocate group work accordingly. Furthermore, co-operation was another important factor. Same culture grouping was considered as more effective as the group interaction is based on interdependences, also the close relationships which had developed over their time together at university in New Zealand.

Interviewee C: "Of course, I preferred to group with other Chinese students...No, not only because I can speak Chinese during the discussion, my English is not that bad, haha, but also we came from the same cultural background, it was easier to communicate. We understood each other."

In order to do group assignments with people they were familiar with, interviewees revealed that they always want to make sure they choose the same paper with their friends.

Interviewee B: "At the end of each semester, I always asked my friends what paper she is going to choose, so we could choose the same paper, especially those papers that had group assignment. I didn't need to worry about finding partners."

Although Chinese students acknowledged reluctance to do group assignment with local students, they understood that it is very important for them to co-operate with students from other nationalities, as if they need to start their future career in New Zealand.

Interviewee G: "I know it's important to work with local students, if I want to find an accounting job here, I need to work with local people. But it is really hard."

Findings of current research indicate that the majority of Chinese students experienced difficulties and challenges while working with students from other cultural backgrounds and prefer to work in groups comprised of other Chinese students. This is in line with Volet and Ang's study (1998) found a preference for homogenous cultural groupings, in a study of Chinese and Australian undergraduate students, despite positive experiences in learning about others' cultures during the group assignment process. The majority of the respondents claimed they encountered difficulties in group assignment with local students. The reasons for working with other Chinese students because 1) Chinese students' preferred understanding of interdependence. 2) Chinese international students have effective communication with co-national students due to similar cultural experiences and values. The

purpose of group assessment is to enable students to acquire soft skills, such as interpersonal, critical thinking and problems solving skills, in contemporary accounting education. The difficulties Chinese international students encounter during group work and preferences in working with other Chinese students may hinder them in acquiring and practicing those generic skills.

4.2.3 Academic integrity – plagiarism

Plagiarism is an important aspect of any assessment tool. In particular, written compositions in a western context require students to clearly reference the work of others who they have incorporated into their own. The west context provides a rigid set of rules that outline what is acceptable and not acceptable when referencing other people's work. This is potentially problematic for Chinese international students who struggle to comply with these rules. The difficulty is associated with a fundamental difference in attitude and understanding towards what may be regarded as plagiarism in a western context compared with that in China.

All respondents in the study stated that they have experienced the serious consequences of plagiarising and penalties during their study. The definition of plagiarism in academic convention is different between China and New Zealand. Interviewees explained that in Chinese universities, many teachers did not emphasise referencing, students only required to list the related books they have used in the bibliography.

Interviewee B: "I didn't know what plagiarism is before I come to New Zealand. I just know I can't copy a big part from an article as my own work. That's it."

Under western education, the ideas and concept of intellectual property and plagiarism have been introduced and emphasised to students from their early age, whereas for Chinese international students, during their previous education experiences, the ideas of plagiarism has not been clearly articulated. Such aspects receive less emphasis in Chinese education and so they are not part of students' academic socialisation.

Some interviewees commented that in New Zealand University, teachers did not clearly explain what plagiarism was. From their understanding, plagiarism is copying other work without acknowledgement. Therefore, in the first semester of their study, if they copied work from other people, they just put reference it without paraphrasing.

Interviewee E: “I got really low marks for my first semester, because I didn’t understand what plagiarism, I copied the answers straight from textbooks, and I did put reference afterwards. However, I still got the comments that high percentage in turnitin and considered as plagiarism.”

Interviewee D emphasised that his teachers never talk about the word ‘plagiarism’ in class. His teachers just explained that assignments need to be logical, clear and referenced. The above quote illustrates that this particular student did not really understand what constitutes “plagiarism”, simply put reference after the text copy straight from the books or journal is not appropriate way of referencing.

When asked whether or not plagiarism is culturally acceptable in China, most of interviewees’ responses were not quite sure what constitute plagiarism. However, when interviewer explained the meaning of plagiarism in Chinese which is *chaoxi* (抄袭), all respondents in this study stated that “*chaoxi*” is not culturally acceptable in China.

Interviewee A: “Of course, chaoxi (plagiarism) is not culturally right in China. We were told not to copy other people’s work when we were quite little.”

Interviewee F: “I think by put referencing at the back will get me out of being plagiarism. I thought this is lot more easily than what we do in China, as here we just acknowledged the source has been taken from somewhere else.”

From the explanation above, plagiarism is not culturally acceptable practice in China. Therefore, although there are serious issues of plagiarism in China, which not make plagiarism a culturally acceptable practice in China. It seems that the concept of plagiarism is emphasised by teachers in China, however, there might be differences between what constitutes plagiarism between China and New Zealand.

Chinese students pointed out another important factor for plagiarism was due to English not being their first language. At the early stage of their study, they found it really hard to paraphrase sentences from textbooks or articles.

Interviewee E: “I want to paraphrase, but it was really hard, you know, English is not my first language, I was not sure whether or not I used correct grammar to rewrite the sentences. It was also hard to find a word to substitute the word used in the textbooks.”

All the respondents in the present study indicated the serious consequences of plagiarism and penalties during their study. Participants stated that from their understanding, plagiarism is not copying other people's work without acknowledging. In addition, Chinese participant emphasised they did not know what exactly they need to do to avoid plagiarism even upon their graduation from university.

Interviewees from the present study indicated that they encountered difficulties in academic writing and learning in relation to plagiarism. It is therefore that Chinese students may need assistance from academic staff and institutions in terms of understanding plagiarism.

In this study, the difference in understanding what constitutes plagiarism, lack of adequate language skills, lack of academic writing skills, which might be the reasons Chinese students resort to plagiarism. Due to the scope and duration of the current study, there was only one interview conducted for each interviewee, and plagiarism was a sensitive topic, it is hard to gain rich information from just one interview. In order to get more accurate and valuable responses from interviewee, a trust relationship needs to be built. However, what constituted the major reason for Chinese international to plagiarise is worth discovering as writing is a key academic activity which is an essential component of academic success in tertiary study. Future research into the difficulties and confusions Chinese accounting students faced is suggested to gain in-depth comprehension of this issue.

4.3 Class participation

Education traditions have strong impact on the ways in which Chinese international students participate in the classroom situation. Under the dialectic model of learning in China, students are expected to show effort, be respectful of knowledge and authoritative sources (Hammond & Gao, 2002a). The relationship between teacher and students is hierarchical. Communication therefore tends to be one-way. By contrast, classroom communication in New Zealand follows a dialogic learning model which is "holistic, interactive, cooperative and diversified, emphasizing on critical thinking, real time evaluation, hands-on experience and overall education quality" (Hammond & Gao, 2002a, p. 228). Due to the significant differences between education traditions, Chinese international students' previous cultural knowledge and communication styles may hinder them in the host classroom situation. The following section discusses the challenges which Chinese international students face

classroom participation from three aspects, 1) actively participating in classroom discussion; 2) asking and answering questions in classroom situations; 3) challenge ideas of other students. Findings of the study suggest that cultural factors may influence Chinese international students' behaviours in classroom participation are teacher-centred teaching method, harmony, face and shame, confidence and modesty.

4.3.1 Classroom Discussion

Chinese students are often stereotyped to be quiet in class (Holmes, 2004) and similar results were found in this research. In the current study, all of the respondents indicated that they were not used to speaking too much and asking questions in class when they first started university. The first reason they pointed out was they have been accustomed in the situation where being silent in the class was considered a virtue. Educated under the traditional Chinese educational system for around twenty years, the participants in this study were used to keeping silent and were reluctant to express their opinions publicly. Maintaining silence in the class or during the conversation is an expression of respect and willingness to listen. *Interviewee A described "I was told to keep silence in the class and concentrate listening to teacher from the first day I started school. It's just become a habit. It's really hard to change such a long-time habit in such a short period of time."* Most of the respondents further pointed out that they felt confused and nervous in the new educational environment. They used to remain silent in Chinese classrooms, whereas in New Zealand. Lecturers give opportunities and encourage students to talk and respond during the class.

Interviewee A: "In China, the role for students is to absorb knowledge. Teachers will praise us for our silence in Classroom."

Interviewee F further explained: "As a Chinese student, I didn't talk too much in class. However, I found this attitude which is so valued in Chinese classroom, has taken by New Zealand teacher as a lack of passion to learn."

Classroom discussion is a common strategy adopted by teachers in western institution. This method necessarily requires students to actively participate in the discussion process in contributing and sharing ideas. However, this is not easy for Chinese international students as they have been accustomed under the situation where they only need to concentrate on absorbing the knowledge for many years. As a cardinal value of Confucianism, harmony is

seen as the primary goal of personal and social life. Conformity is a key theme in Chinese culture in order to achieve harmony. Liu (2006) suggest the first lesson for Chinese children is conformity, and they are required to behave in a proper way. Respondents in this research reported that in order to achieve conformity, they were trained to remain silent in the classroom unless appointed by the teacher to answer questions

When questioned whether the topic was too difficult for them to discuss, the majority of respondents stated “not really”. Participants also suggested another reason for not participating in class discussion was Chinese students were not use to speaking out in public and they felt very shy and nervous to do so.

Interviewee F: “I didn’t have habit to take part in the discussion. No, the topic was not very hard. I just didn’t know how to participate, I felt very shy and nervous while speaking in public.”

Interviewee C stated that they just did not have the confidence to speak out in front of people. He was not provided with this situation and has the freedom to talk in the classroom with his previous educational experiences.

Interviewee C: “I tend to think quite a lot when lecturer asked a question. Not only how to answer the question itself, but also what if I didn’t get it right, other students will laugh at me, I will lose my face. I was also not confident enough to even to open my month to talk at that time.”

The interviewees expressed a lack of confidence while having to speak in English publicly in class, or even informally to classmates. Results from the small amount of Chinese accounting students illustrate they do not have confidence to speak up in public due to they do not have lot of opportunities in these kind of situations in their previous educational experiences.

Furthermore, Interviewee D explained the reason for being silent in the class was the limited English ability in the first year. Holmes (2005) reported English proficiency as the main reason for Chinese students being silent in the classroom. Similarly, interview participants in this study agreed that English ability was one reason for not speaking up in front of the class, especially in the first year of their study, due to their limited English ability. However, students described that confidence, afraid of losing face and judged by other Chinese students as show-off are far more important than their English proficiency.

Furthermore, participants of the study pointed out that they needed to think clearly, and make sure the answer was correct before they can speak out the answer in the public. This echoes the sayings of Confucius and uses it as a metaphor in speaking and writing “think thrice before you act” [*san si er hou xing*] (*the Analects*). As a result of this, participants in this study indicated that due to the previous cultural background, it is not appropriate to shout out answers without carefully thinking and reflecting. However, local students normally answer the question as soon as teachers finish asking the question. Thus they lose the opportunities to answer questions.

Interviewee A: “You need to think carefully before you say it. When you speak out in class, you have to be 100% sure.”

Rao (2002) stated that Chinese students used to teacher-dominated and text-focused classroom teaching method which resulted in a great emphasis on linguistic detail and accuracy. In line with the previous study, results indicate that Chinese accounting students of this research stress in providing correct answer in classroom discussion. Moreover, providing incorrect answer is associated with loss of face.

Face is an important concept in Chinese culture. Thus, another factor that prevent Chinese students from participating in class, which is concern about loss of face. As stated earlier, Chinese education places great emphasis on accuracy of the knowledge. Providing correct answer is associated with maintaining face, in contrast, giving inappropriate response in front of class is considered as loss of face. A common response in this research was unless very sure about the answer, they chose not to participate in the class discussion as a way of maintaining face. This face-saving strategy provides an additional hurdle for Chinese international students in terms of participating in classroom discussion.

Another factor for not participating in the classroom discussion was not willing to be labelled as “showing off”.

Interviewee E “if you talk too much or frequently in the classroom are not good, other people will think you just want to show off yourself.”

Interviewee B held the same opinion: “Especially in the first one and half years in university, in some classes, I thought I knew the answer, but I just didn’t know why I have to answer it in the class. As long as I knew the answer, it’s more than enough. I didn’t want to show off.”

Modesty is considered as another virtue in Chinese culture. Students are taught to control themselves and maintain modesty and humility. As stated by interviewees of this study, it is important to know the answer by heart instead of speaking it out. The main explanation given by Chinese students was, as a learner, you need to know the answer by yourself, and you do not need to show to others that you know the answer. This can explain why Chinese accounting students refrain from talking too much in class, which resulting being labelled as show-off by other Chinese students.

Other interviewees agreed that they were concerned about their public image and how they were judged by others, such as other students or teachers.

Interviewee G: "Even though I knew the answers, I might just participate once in each class. Otherwise, I would have ended up speak too much and other students may think I am just showing off myself. They might feel resentful about me. Or I would participate where no one was ready to answer."

In the same vein, the majority of respondents stated they did not want to receive too much public attention. They need to monitor how many questions they participate in each class, if they have participated too much in class, which would have drawn other students' attention upon him/her.

4.3.2 Asking and Answering Questions

All of the respondents believed that New Zealand lecturers rely upon students' questions. Lecturers think that by asking questions students can better understand the content and subject matters. However, Chinese students are accustomed to thinking about problems on their own instead of asking teachers in the classroom. In China, questioning in class is quite often seen to be disruptive to the instruction process and not respectful of the teacher.

Interviewee C: "We need to master the content through diligence and patience, without questioning and challenging what is said by teachers. If I raised a question in class, would be seen as disruptive and not respect my teacher."

Another reason for Chinese students not raising questions in class was that they did want to suggest that their lecturer had not been very clear in terms of explaining the subject.

Interviewee B: "Even though I think my lecturer do not explain that part clearly, I won't stop him to explain that again. If other students can all understand, that should be my own problem. I do want my teacher felt that he had not been clear for that problem."

The interview findings also indicate that teacher should be the one to deliver the knowledge and instruct and direct students in China. Therefore, Chinese students are less likely to question what is being taught to them.

Interviewee C: "Teachers teach what are written in the textbook, I don't know how to question them. I always think they are right."

Chinese students suggested that ask or seek clarification of questions in front of the class is perceived as not respectful to teachers. Respondents of this study want to show respect to teachers by not interrupting and asking questions in class. By raising the questions in class, they might suggest that their teacher had not being clearly explaining the topic which may in turn bring shame to the teacher. The cultural differences may help to explain why Chinese students do not ask questions in the early stage of their study. In addition, respondents reported they did not want to ask simple questions which may cause negative impression from other classmates.

Interviewee A explained an important factor in terms of answering questions in classroom. In China, students required to think careful when responding to teachers questions, but in New Zealand when teacher poses a question, some students just shout out the answer straight away.

Interviewee A: "I just don't use to shout out the answer in class. I want to think about the question, digest it and then formula my response. However, other students already shout out their answer one second after teacher raises the question."

Interviewee B pointed out the other reason for not answering questions in class is in relation to his previous schooling experiences. If he was appointed by the teacher to answer a particular question in class. First thing he had to do it to stand up and if he did not know how to answer the question, he had to remain standing up. The teacher appointed another student, if the student was not able to answer the question, he/she had to remain standing. They could sit down only if there was a student who knew the answer to the question. The experience taught him, it was shameful if he was not able to answer the question asked by the teacher.

Interviewee B: "I knew my face was red, I felt very embarrassed if I was the first one standing up. Of course, I felt better if someone standing up with me. Haha, I was not alone there to expect someone gave the answer to the teacher as soon as possible. We are taught if teacher teaches you something, you should know it. If you know it, you should be able to answer the questions. It's your own problems, if you are not able to answer the question, especially, there are always someone knows the answer."

The previous observation helps to explain why some international Chinese students feel anxious to participate in class discussions. They have been accustomed in a situation where they struggle to provide correct answers, otherwise the punishment is to remain standing, which is associated with loss of face.

The cultural differences may help to understand why Chinese students are not actively participating in classroom discussions. The differences in cultural and educational background, unfamiliar social norms and values influence Chinese accounting students' learning experiences in classroom. The results indicate they struggled to adopt the appropriate learning behaviours in New Zealand. The implication for academic staff and the accounting department is that staff should be aware of the causes for Chinese students not actively involved in classroom discussion, so that they could implement strategies accordingly.

4.3.3 Challenge ideas of others

When questioned how they dealt with disagreement in classroom discussion, most respondents stated that Chinese value modesty and humility, challenging the ideas of others was seen as confrontational. Therefore, they will be reluctant to express their own opinions so as not to embarrass and offend others.

Interviewee A: "I've never challenged other students. My parents told me that I need to be humility all the time, even though I know the answer, if I pointed out that person's mistake which will make him felt embarrassed in public. He wouldn't be happy about this, I rather keep silence."

Criticism of another person results in loss of face; this is an unacceptable behaviour in China.

Interviewee D: "In Chinese culture, there is no critique. You can't critique other people, especially in public. Although I didn't agree, I just disagree in my heart, I won't say it out."

Chinese participants found it really hard to challenge their peers due to the reason that Chinese culture highly values modesty and humility. Challenging the idea of others, especially in the public, was seen as confrontational and may cause losing of face. Therefore, participants reported they used silence as a strategy in order not to embarrass and offend other people.

Interviewee C emphasised that he noticed that New Zealand students were keen to challenge the ideas of their teacher and be involved in debating. He indicated an unwillingness to challenge his teacher.

Interviewee C: "Even though I thought my teacher's idea is wrong, I just remain silence. If I don't agree, instead of saying 'I don't agree', I probably say, 'ok, I see.'"

Interviewee A: "As a Chinese, I usually agree, even though in fact I don't agree."

In terms of not challenging their teachers, results of this study is in line with Holmes (2005), participants in this study suggests that they tend to accept the authority of the teacher and the correctness of the material being studied without question. In Chinese culture, students should respect wisdom and knowledge. Teachers are the authority and purveyors of knowledge should never be challenged.

Chinese students carry with their Chinese heritage cultural values, which respect the authority figure and peers in order to achieve harmony. Moreover, they are trained to respect the knowledge. This may hinder them from critically thinking of problems as required by New Zealand educational philosophies.

4.4 Perception of teacher

According to traditional Chinese culture, even nowadays in China, teachers are not only responsible for delivering knowledge, but also act like parents who have a responsibility to cultivate students. As stated in Chapter two, based on *wulun*, teacher owes students a duty of care, in return, students need to obey the teacher. Therefore, the large power distance and hierarchical relationship derived from the unequal relationship between teacher and students.

The majority of respondents stated there is hierarchical relationship between teacher and students in China, which means there are large power distance between Chinese teacher and students. Chinese teachers force students to study and check upon them every day. They treat students like kids whereas in New Zealand, they treat students as adults.

Interviewee H: "When I studied my bachelor degree in China, we lived inside universities for the whole semester, there were teachers closely monitored us. Not like here, we can live anywhere we like, no teacher closely monitor what I am doing. I need to rely on myself for everything."

Interviewees pointed out that the final grade is very important for each student in China, however in New Zealand, teachers do not care about students' marks. Findings illustrate that participants think final marks for each individual student are very important in China, not only for the students, but also for teachers. It's closely linked with teachers' appraisal. It is taken for granted that students do not have good achievement it is the teachers' responsibility in China. Therefore, all teachers ask students to study hard and if paper has an assignment, require students to submit on time and do it well. Teachers use results from each student to judge between good student and bad student. Participants further pointed out in New Zealand, teachers do not judge students by their grades.

Interviewee H: "Teacher is usually supposed to be responsible for students in China. You are treated like a kid. If you don't hand in your assignment, the teacher will call you or someone will talk to you. Or if you fail your final exam, your teacher will definitely find you and 'talk' to you. But in New Zealand, if you don't hand in your assignment, your teacher doesn't care, however, you won't get your marks either. If I fail my paper, I don't think my lecturer will know. Honest, I don't think my teacher even knows me."

When asked to describe Chinese and New Zealand teacher, the respondents Chinese indicated that Chinese teachers help students with problems, even personal issue and help students to make decisions, just like parents looking after their children. They can seek clear guidance from their teachers. The teacher should be able to tell students what is what and how to do it. Teacher should be act like a parent, care for students daily and academic life. However, in New Zealand, teachers do not care about students' personal issues, they may listen to the issues and give some suggestions, and they will leave students to make the decisions.

Respondents also pointed out that in New Zealand, they had fewer chances to interact with teachers after class.

Interviewee F: “In China, we can see the teacher nearly every day. If I want to talk to one of my lecturer, I just pop in to his or her office. But, it’s not the case in here, all lecturer only available two to four hours every week, or you need to make an appointment to see them.”

A similar explanation was made by interviewee C: “We had a lot more opportunities to interact with teachers in China after class. They can help us with lot of things, even though not it’s not related to my study, sometimes my personal issues, if I did not know how to make decisions, my teacher gives me advice or even help me to make decisions.”

Findings suggest that the small sample of Chinese students investigated claim that the teachers in New Zealand are very different from what they expected. Jin and Cortzzi’s (1991) found Chinese students usually have very higher expectations of their teachers. “*Like a parents, the teacher should care for students academically and socially* (p.86)”. Participants of this study claim that in the past twenty years, they have been trained to totally rely on external guidance and discipline from their teachers and parents. Confucianism structures interpersonal relationship in to a hierarchical order which is so-called “*wulun*” (five cardinal relationship). In this relationship, teacher has authority over students, the teacher owns students a duty of care, and are obligated to lead advice and guide students. All of a sudden, they were just being left alone but themselves. A common response from the study were when they first started university here, to some extent, they expected guidance from their teachers. However, respondents reported in New Zealand, university students are treated like adults, they should be responsible for their own study, and teachers do not interfere with students’ academic study. These cultural difference caused feeling of confusion and uncertainty for Chinese accounting students, especially in the early stage of their study.

4.4.1 Class delivery

As aforementioned, class delivery is not solely rely on teacher does the most of the talking and students merely listening in New Zealand classroom. However, this is potentially problematic for Chinese international students who find understanding the lecture is challenging.

Interviewee D: "Teachers here is not very systematic, they start a topic, before he or she finishes the topic, if student raises the question, he or she might turns to discuss the question with that students for a long period of time. And there is no textbook, they just quick flick through the slides."

Chinese international students have come from a culture where the learning tradition is textbook focused and teacher-centred in delivery of the knowledge. They have been accustomed to relying on the very detailed teaching styles. Therefore, they might feel that in New Zealand what teacher and students' discuss in the class is not relevant to the topic. The learning environment in New Zealand encourages students to independently explore their views and opinions and stop teachers for clarification at any time during class. Chinese international students may experience difficulties in understanding lectures as English is not their first language, therefore, without the clear guideline or systematic delivery of the context make the knowledge acquiring process even harder.

4.4.2 Interact with teacher

The majority of respondents indicated that they were reluctant to make an appointment to see their teachers during their undergraduate studies. The respondents felt they had difficulties in terms of communicating with their lecturer. Interviewee B revealed when he brought questions to his teacher, he expected the teacher to give him the answer or provide him with clear guidance. Situations were different in New Zealand, teachers asked students opinions first, helped students to derive answers from their own thinking rather than gave out answers straight away.

Interviewee B: "I didn't make many appointments to see my teacher. I still remembered the first appointment with my teacher. I had my question. I said I didn't know how to ask this question. My teacher then said 'tell me your thought on this?' At that time, my brain went blank and didn't know what to say...At the end, he didn't tell me the exact answer, he provided me with some readings. He said that I could find my answer from there."

Results of this study show that Chinese students do not know how to approach teachers for help and to what extent teachers can offer help. In addition, the students in this study explained they have fewer chances to interact with teachers outside of the classroom in New Zealand. Similarly to Yan's (2009) study, participants indicated their reluctance in terms of interacting with their teachers, however, they expressed a desire for more teachers' guidance in the process of their study. In terms of guidance from teacher, in China, the Chinese students

saw teachers as authority, they tend to follow rigorous guidance and instruction from their teachers. Teachers normally give straight forward answers in China, whereas New Zealand teachers always ask students to express their ideas and then guide students towards the answer of the question. Sometimes Chinese students had no idea about the questions, especially for those who have never learnt accounting before. They felt that teachers are not that helpful, in addition, if students could not respond to the questions asked by the teachers, they felt ashamed and loss of face in front of their teachers. Therefore, instead of approaching teachers for help, they tend to seek the answer of questions from other Chinese classmates.

Interviewee D also explained that he was well trained in traditional communication style and teacher-students interaction patterns, respect teachers and listen to teachers. Normally, teacher will find his problems before him, so all he needs to do is to follow teacher's instruction.

Interviewee D: "I was quite scared when I talked to my teachers, you know, it was really hard to change. I didn't mean they scared me, they were quite nice, and it was something from myself. My culture made me to respect and scare of teachers."

Apart from above reasons, interviewee B pointed out further important reason for not interacting with teachers; she cared about teachers' impressions and how teachers perceived her behaviours. Participants concerned about their English proficiency while communicating with their lecturers. They were afraid of asking the 'silly' questions perceived by their teachers. In Chinese culture, teachers are authority. There are large power distance between teacher and students. Therefore, one interviewee in this study claim that he felt very nervous while talking to teachers due to the previous cultural background. His educational experiences made him respect and at the same time a bit scare of teachers. This contributes to the reason why Chinese students are reluctant to actively approach their teachers.

Interviewee B on communicating with lecturer: "When I talked to my teacher I was so nervous, I need try really hard to speak correct English, otherwise I was afraid of they think, 'why this student English is not good, does he capable for studying at university level?'"

Interviewee A: "I didn't want to come to them because I was not quite sure whether or not my questions were simple question. If the questions were stupid questions, I brought these to teachers, I might bother them. More

importantly, how did they think about me, they might think I am not smart enough or silly?”

Although previous study, Holmes (2005) suggests the importance of using teacher office hours as advantages in terms of resolving questions and clarifying confusions, however, the Chinese accounting students in the current research indicated they rarely used teacher's office hours as a tool of enhancing their learning. The research findings of this study reveal that the differences between cultural background and expectation of teacher may inhibit Chinese students seeking help for their lecturers.

4.5 *Academic achievement*

4.5.1 Importance of education

Previous literature on Chinese academic achievement has focused on Chinese cultural values emphasising the importance of education. Chinese students are taught to repay their parents for their sacrifice, and high educational achievement is a way to bring honour to the family. In line with the previous researcher, four participants in current study reveal that they are highly motivated to achieve academic excellence. Academic success is not only for themselves, more importantly it brings honour and gain face for their parents. In contrast, the academic failures is considered as bringing shame and causing parents to lose face. For Chinese students who grow up in such a culture would spend all their efforts to achieve academic excellence in order to repay their parents and make them happy. Therefore, the majority of interviewees of this research indicated that they spent most of their time to study in order to gain excellent results for their study. This is also in line with Chinese cultural value emphasising hard work which will be discussed later.

The interview findings indicate that the most important aspect of life for Chinese accounting students centred on high academic achievement. Six out of eleven respondents believe that the most important responsibility for them is to concentrate on studying and achieving high enough grades. Chinese students' concerns about academic excellence are rooted from Chinese traditional cultural value. At the early stage of their childhood, teachers and parents emphasise the importance of education and hard work. The majority of respondents believe that academic success of the student brings a sense of pride to the family, or even to the teacher. In contrast, academic failure is considered as causing family to lose face and letting

the family down. For students growing up in such a culture, as do the Chinese students, they would strive to work hard in order to make their parents proud of them and bring honour to the family.

Another reason for Chinese accounting students chasing academic success is due to the fact that it is part of filial piety in Chinese culture. Most of their parents spent all their saving for them to study in New Zealand which means they carried the hope of their parents. The participants of this study explain their parents dedicated numerous time, money and energy in order them to study in New Zealand, if they did not achieve the best results means that they were letting down their parents.

Interviewee B: "My parents told me I need to study hard and didn't need to worry about anything apart from studying."

Interviewee F: "I think it just like most Chinese students here, we were taught very early in our life to study hard and achieve good marks in the exams."

Interviewee G: "I remembered when I was really little; my parents told me that education is the only hope for my future. I felt like after I went to primary school, with the pressure to excel academically, I spent endless time studying. I did the same thing after I come to New Zealand, I spent most of my time studying."

On the other hand, interview respondents stated that although China has rapid economy growth, it is still expensive for their parents to send them to study in New Zealand. There are not much they can do for their parents at this stage, the only way they can honour their parents is to study hard and get excellent grades.

Interviewee A: "They worked so hard and sacrificed a lot in order me to study in New Zealand. I owe them so much, I have no choice. So I have to study really hard to gain good marks. They are so happy if I told them I get A for a certain paper."

Interviewee E: "If I achieve academic success, it will make my parents happy and proud of me. They dedicate numerous money, time and energy for my study. The only thing I can repay them was to work extremely hard to ensure that I always perform best of my abilities on all exams and assignments."

As previously mentioned by interviewee G, he believed that his upward mobility is connected closely with his education. Moreover, Chinese students are socialised to value education and often connect academic success as part of their filial piety.

Interviewee G: "There are two reasons why I need to study hard. First, my parents spent all their savings for me to study here. If I can't do well in my study, they felt really upset. I know I am the hope of them. Apart from the expectation of my parents, another reason was I believe if I want to pursue a better future in here, I have to study hard. I hope I can have a good job here, and I must have an excellent academic record which enable me to pursue a better future, hence a better life. Not only for me, but for my parents as well."

Apart from the expectation of parents, in Chinese culture, it is critical to achieve upward mobility through education. In the present study, respondents explain that when they are studying at the university, they thought by obtaining the best results was crucial for them to pursue an accounting job in New Zealand. On the other hand academic failure also brought shame to themselves.

From the previous education experiences, interviewee E believed that hardworking was an important way to obtain higher academic achievement. She sacrificed her leisure and social activities to study which means she had few chances to interact with local students or even Chinese classmates.

Interviewee E: "I don't have leisure interests. I don't come from a really wealthy family. I didn't have chance to learn piano, violin that sort of things when I was little. My parents always told me if I don't study hard, I just spending my future which means I get nothing to play if I don't have bright future. Therefore, the only thing I need to concentrate while I am a student is study hard and don't play."

Schneider & Lee (1990) study showed that Chinese students spend more time on their study than playing and participating in social activities. In line with the previous study, findings in this study suggest that Chinese accounting students consider academic excellence by achieving higher results and neglect the importance of acquiring other skills throughout their tertiary study. As a result of striving to obtain academic excellence, negative effect of spending all their time studying means that they might not have time for other social activities or integrate themselves into the host culture.

4.5.2 Hardworking versus reward

Chinese international students in the study reveal that although they studied so hard, they did not get the expected results. As stated earlier, Chinese culture highly value hard work in terms of studying from early childhood. One of the sayings by Confucius is “Fortune always appreciate a hardworking man (天道酬勤)” (*The Analects*). Memorisation and repetition are the important strategies to achieve academic success as Chinese education emphasises on reproduction correct knowledge. However, under the New Zealand education environment, personal reflection and comprehension towards the knowledge is highly valued. The clash between two educational conventions make those strategies which Chinese international students have taken for granted in China, does not seem to work under the New Zealand context. Chinese international students may be upset by the results as the failure not only cause the loss of face, but more importantly, the belief from very earlier stage of their life which hard work should be rewarded is being shaken.

4.6 Parental influences

Chinese parents have strong parental control over Chinese students regardless of their age. The findings in the study is consistent with those of other studies (T. Bush & Qiang, 2000; Huang & Brown, 2009) which Chinese parents have strong influence over Chinese international students in terms of choosing their majors and career planning.

4.6.1 Reasons for Choosing Accounting

Six out of eleven respondents indicated that the choice to study accounting was made by their parents. Interviewee B stated that his parents wanted him to become an accountant, therefore he was asked to study accounting. Despite the fact that he didn't like accounting; he did not want to say no to his parents at that time, so he chose accounting.

Interviewee B: “I always obey my parents, and they pay for me to study here. I have to listen to them.”

In addition to the above reason, interviewee D explained she was required to study accounting which would enable her parents to help her get a job once she finished her study in New Zealand.

Interviewee D: “because my parents said this major is easier for them to help me find a good job in China.”

Interviewee E on choosing accounting as major “My father is an accountant. He thinks that it’s a good career for me, so he asked me to choose accounting, that’s why I chose this major.”

Another reason for Chinese students to choose studying accounting is because many Chinese students or their friends chose accounting, therefore they chose this major. Interviewee C stated that when he needed to choose what to study at university, he got no idea what to choose, his friends told him many of his friends select accounting as their major. In addition, his friends also told him accounting enables him to have opportunity to obtain permanent residency in New Zealand.

Interviewee G: “I don’t really remember why I chose accounting. It seems like I didn’t know what to choose at that time, my girlfriend chose to study that. I thought we can study together, that’s why I chose this major.”

Interviewee F pointed out further important reasons for her to choose accounting as a major was after China introduced the open door policy, there were huge demands for qualified accountants. With 1.3 billion of population and rapid economic development, there will be a lot of opportunities for her to find a job.

Interviewee F: “After economic reform in China, accountant becoming very popular. I need to go back to China after I graduate. I think choosing accounting would enable me to find a good job.”

The interview findings indicate an interesting point, none of the respondents chose accounting because their interested in studying accounting at the initial stage. Only one respondent mentioned that the foremost reason for her to choose accounting was because the opportunities for her to gain permanent residency in New Zealand. After two years of studying in accounting, she started becoming interested in accounting and therefore decided to do further study in her Master degree. This is a possible reason why some of the Chinese international students did not do well in studying accounting as they might not have the passion to study, due to the fact that the major was chosen by their parents.

4.6.2 Plans after Graduation

The interview findings indicate that different participants had different plans for their future after they graduated from universities. Five participants chose to stay in New Zealand after their graduation. Four said that they intended to return to China as soon as they obtain their qualifications or gain valuable work experiences. Two participants said they had not decided what to do.

The findings suggest that the main reason for those who want to stay in New Zealand was they can do what they want to do, not what other people think they should do. They can gain more freedom in New Zealand. Both interviewee B and D revealed that they did not like accounting; however, their parents want them to study accounting. They perceived the qualifications they obtained were to repay for their parents, for the financial and mental supports throughout their tertiary education in New Zealand. They emphasised that after graduation it was time for them to start their own life.

Interviewee B: "I don't like accounting, but my parents want me to do accounting and told me that I might like it after I study it. But until I finished my degree, I still don't like accounting. I can't imagine if I need to spend a whole day in the office to do accounting. My parents paid a lot for me to study here, I had to obey them and do what they want me to do when I was still a student. Live in New Zealand for nearly 8 years, I find that I need to pursue my own life as my parents although love me, but they don't understand what is I really want. I know I owe them a lot and I have filial piety towards them."

As the participant is not keen to study accounting, he has another plan for his future, instead of finding accounting relevant jobs after his graduation.

Interviewee D on plans after graduation: "My future plan is to have a coffee shop or restaurant for my own. I'm not gonna do any further study in accounting field after I finish my bachelor degree, this degree is for my parents. I might choose to study other things I really like... eh, such as cookery or hospitality, which helps me to pursue my goal."

In addition to the above reasons, Interviewee D pointed out a further important reason to stay in New Zealand was he was able to choose his own career. If he went back to China after graduation, he will not have the opportunity to plan for his future. He had to do some jobs which can bring face and honour to his parents.

Interviewee D: "My parents want me to be a white collar. They want me to become an accountant. They just don't allow me to become a chef if I go back to China. They will lose of face in front of their friends. They will feel embarrassed as I went to study at overseas and at the end of the day, I just become a chef."

There are several reasons for those who want to return back to China. As aforementioned, there is only one child in the Chinese family after the 1980s, one interviewee pointed out that she has to go back to China as her parents are getting old, no one could look after them. Her parents do not want to come to New Zealand as they do not speak English. She has no choice, except to go back to her hometown.

Interviewee F: "I want to stay in New Zealand and I have been here for 9 years, nearly one third of my age. But I have no choice, I am the only child in the family, my parents are nearly sixty, they are getting old. It's now my turn or my responsibility to look after them. They have devote all their effort for me...They have come here before, but they didn't like here, they didn't familiar with the environment, culture. They don't speak English, if I don't have time to take them out; they have to stay at home. So they said they won't come to live here even thought I will stay here."

Another reason for students returning back to China was her father has already arranged a job for her. She will return back to China once she gains one year experience required by the position. Interviewee D said her parents always plan ahead for her, in terms of where to study, what to study and what to do. She has never worried about anything, except studying hard and gained good marks.

Interviewee E: "My parents told me that the most important thing in my life is to study hard, and they will help me with other things in my life. They have been through a lot of wrong ways in their life, they didn't want me to go through same ways as they did. They will try to avoid that and help me to plan my life."

On the other hand, interviewee G stated that it was really hard to find a real accounting job in New Zealand, suggesting interviewee G: *"I have been looking for an accounting relevant job for 8 months already, but to be honest, it's really hard."* If he cannot obtain an accounting job, he would return to China for professional development. In addition, he stated that he found it hard to assimilate in to New Zealand culture as the other reason for him to return back to China.

Interviewee G: "I gave myself one year to look for a real accounting job, if I am not able to get one. I think I'll go back to my city. I already have the chance to explore the other country and have known what it looks like. There are lot of cultural differences between here and China. For example, one thing if I do in China is right, however, I do the same here which considered as not right. I just find it really difficult to assimilate into the local culture, honestly, I still free discrimination sometimes. I think I can get an accounting job in my city with my overseas qualification."

As noted earlier, filial piety is in the highest regard and considered as an important virtue in Chinese society. The present study finds parental influence is an important factor for Chinese students in terms of choosing their major and making decisions for future careers.

One important reason for Chinese students to choose accounting as their major was parental expectation. Four out of eleven interviewees of the current study indicated that the decision to study accounting was made by their parents. It is normal in Chinese culture that parents choose the major for their children to study. From their perspective, they want to help their children to choose the best way possible. In addition, the concept of filial piety required absolute obedience to parents, therefore, even one interviewee expressed his unwillingness to study accounting, and he still chose accounting as he wanted to make his parents happy.

Making decisions for future careers or plan for their future is never being a personal business for Chinese students. The majority of respondents reported they could not make decision without considering their parents, especially since their parents spent substantial amount of funds for them to study in New Zealand.

In Chinese culture, parents and teachers always make decisions on behalf of students. Upon choosing their majors in New Zealand, as some Chinese parents were not familiar with New Zealand, they gave the opportunities for their children to make decision on choosing their major. However, lack of opportunities in making the decisions from their previous experiences, Chinese students did not know what to choose. Based on the collectivism cultural backgrounds, they tended to turn for their friends or peers for advice. Therefore, another reason for Chinese students to choose accounting is because many Chinese students or their friends chose to study accounting.

Interviewees of the current study were all the only child in the family due to the introduction of one child policy in China. Therefore, while their making decisions for their future career,

they need to take into account parents' thoughts and situations. Although some of the interviewees want to stay in New Zealand and pursue their future life in New Zealand, due to the fact that their parents did not want to go to New Zealand, they had to come back to China. In their opinions, leaving their parents back in China alone would be considered as not filial. The collectivism cultural background refrains them from making decisions solely based on their own needs.

For those who stayed in New Zealand, those Chinese international students reported they have found it really hard to find an accounting related job in New Zealand, although some of them had really good academic results. Results of the present study show that Chinese participants are aware that there is a big gap between what they have learned and what employers require them to have. Mainly focusing on academic achievement for Chinese students may result in "ill-equipped" generic skills which are not in line with the expectation of New Zealand employers. Participants of the present study noticed there were an increasing number of Chinese students enrolled in accounting departments, however, many of them indicated they encountered difficulties while finding an accounting related job in New Zealand.

In summary, the study indicated parental influence is the most important factor for them to make decisions in terms of selecting majors and planning for their future careers. In addition, for those who want to study in New Zealand, they also found that it was difficult to find an accounting related job, as there is a big gap between what they have and what employers actually want.

4.7 New Zealand cultural and educational adaptation

The interview findings of this study suggest that Chinese accounting students perceived few changes throughout their study, they find difficulties to adapt to New Zealand culture. Moreover, they agree that they are still strongly influenced by Chinese traditional culture after they spent some years in New Zealand.

Three participants indicated that they had tried really hard to adapt themselves into New Zealand culture and educational convention. They further explained that after they became

more confident in participating in class discussion, they tend to have better academic achievement and experiences.

Interviewee A concluded the reason for her to become confident in classroom discussion was that after one presentation, one of her kiwi classmate came to her and said “you did really well.” In addition, she got really high marks and positive feedback from the lecturer for that presentation.

The interview findings suggest that Chinese students noticed the differences in education practices, and made great effort for their academic adjustment accordingly. For those who have better understanding of the requirement of New Zealand educational convention, may become more confident regarding their academic study and more involved in the learning and discussion process.

Interviewee C: “I started noticing my teacher and classmates valued my participation. I didn’t think from negative aspect that criticism from others. Sometimes, just different people hold different opinions.”

When questioned if any New Zealand cultural factors impact on their behaviours or way of thinking, the majority of participants claim that it was really hard to adopt New Zealand culture through tertiary education.

Interviewee C: “Although I have been in New Zealand for many years, I still feel that I don’t familiar with the society and culture here. When I was in university, I always stick with my Chinese classmate, I knew I should get to know more kiwis, but it was really hard.”

The interviewees of this study further pointed out that they felt they just lived in New Zealand in a physical sense, but they lived in China culturally, socially or even psychologically when they studied at university. They just needed to come to university for a few hours a week. It was difficult for them to learn and be familiar with New Zealand culture. The possible reasons perhaps are they feel like they do not have the opportunities to.

Interviewee A: “Culture adoption is really hard. Especially for us, just spent few hours in university every week. If we didn’t speak out in the class, we don’t even speak any English, then when classes finished, we just went home. I never felt that I belong to this place here. I just felt being excluded from the society...I know it might be my problems.”

Furthermore, the interview respondents revealed several factors that they have adapted throughout their tertiary education and life in New Zealand. The factors can be summarised into three categories: independence, explicit in communication and *mianzi*.

The interviewees also indicated that they were most impressed with their improved abilities to communicate with people from various backgrounds, to arrange for their food and shelter, and above all, to lead an independent life. As previously mentioned, all of the respondents for this study were born under the one child policy in China. Children grow up with intensive care where four grandparents and two parents. They have not had a chance to look after themselves back in China. They further stated that they became more independent in both physical and psychological senses.

Interviewee F: "I can now look after myself very well and I have the ability to manage my life independently. I used to rely everything to my parents and they did everything for me include my study, such as check my homework, ask me to go to cram school. I just felt I study for them and not for myself. I came here on my own. I started feeling that I need to take my own responsibility for my life, such as study, accommodation, especial what to eat every day.

Interviewee B: "I used to ask everything from my parents. After I came to New Zealand, I become more independent. Even though my parents always gave their opinions on what should I do, but because they were not in New Zealand. It was not easy for them to help me to make decisions, especially what paper to choose for my study."

Chinese students' comments on their communication styles confirm that the most overwhelming experience of studying in New Zealand may be attempt to voice out their opinions while disagreeing with others. In addition, they started using more explicit communication method instead of implicit, although they still take other people's feelings into consideration.

Interviewee D: "In the first two years in university, I always kept silence in tutorial, class or even group discussion. I just felt that I have been excluded from the class or group. I know I have to change that. I started speaking out my ideas in front of them. Some people are really nice and encourage me quite a lot, and they didn't seem unhappy even I post out different ideas with them."

Interviewee A: "They (kiwis) didn't understand me sometimes if I use implicit way when disagreeing with their opinions. So, instead of going

around the bush, I tried to follow their way of talking, straight to the point. Say "I don't agree" at first stage and then explain my evidences."

Interviewee F: "One kiwi told me that if you don't agree, you need to speak out, otherwise no one knows."

As aforementioned, "*mianzi*" is an important concept in Chinese culture. Chinese really care about how people perceive their behaviours. Chinese respondents claimed that they used to care about their teachers or classmates impressions or perceptions, however, they discovered that their teachers or classmates did not really care about how Chinese international students did things. Nevertheless, maintaining face is still very important for Chinese students after several years' experiences in New Zealand. They furthermore claimed that it is culturally acceptable to make mistakes, people learn from mistakes in New Zealand, whereas in China, it is very embarrassing to make mistakes.

Interviewee F: "As a Chinese, I really care about how people look at me, especially my teachers, but I found actually no one really care, except myself. In China, there are a set of standard ways of doing things, but here, everyone does thing in their own way, no one bothers."

Interviewee H: "When I started university, I felt ashamed if I made mistakes in front of class, but I started noticed that kiwis also made a lot of mistakes and they felt ok with that. I was told not to make mistake when I was little, I used to try my best no to make mistake or do less to avoid mistakes. But now I think I am a human being and not a perfect man, I can't always do the right things in first instance."

Interviewee A: "No one cares your mistakes here, yourself are the one really care."

Participants of the present study indicated that they maintained most of the Chinese cultural value after several years' education in New Zealand. There were not much changes taking place in terms of adjusting in to New Zealand culture.

The first reason for this, as indicated by interviewees earlier, academic achievement is the most important thing for them while studying in New Zealand. They spent most their time and effort in achieving excellent academic results and sacrifice their social activities and interests. They spent most of their time in their academic study in order to gain the best results possible. They "locked" themselves in their own world concentrating solely on academic study and forgot they also were here to learn and explore the New Zealand culture.

Due to the cultural background, the second reason is Chinese students tend to stick with other Chinese students in the classroom, and outside the class. In this study, interviewees indicated that they normally group with other Chinese students in order to receive academic, social and academic support. Research results also indicated that Chinese students felt that although they were physically studying in New Zealand, they were psychologically staying back in China. They explained they just spent several hours per week in universities for lectures and tutorials, apart from that, they had most of their interaction with other Chinese students. It was difficult for them to learn and understand the New Zealand culture.

Results from the small amount of Chinese students illustrate that they have become aware of the importance of adaption to New Zealand culture. It is important when they start to find accounting related job in New Zealand, as they need to work with local people and knowing of the local culture is very critical in terms of understanding their behaviours and communicating with them appropriately.

The important changes noticed by interviewees from this study are they become more independent psychologically, and confident in voicing out their own opinions combined with taking into account the others feelings. One finding of the current research is that students became more confident in classroom discussion if they received encouragement from teachers and other peers. The implication for academic staff and education providers is teachers should be aware of the importance of their encouragement in the process of Chinese accounting students' cultural learning and adaption.

4.8 Perceived role of academic communities

Interview respondents were asked whether they had previously received academic support on academic and social issues and how they thought the University could assist them in terms of adapting to the New Zealand educational environment. As far as receiving academic support there had been little support received. Interviewees' attribute this to the fact that it is hard for them to discuss their personal life with lecturers with different cultural backgrounds unless it has significant impacts on their academic studies. Intuitional supports were available, however, some of the Chinese international students were reluctant to admit their shortcomings to others and actively sought help from staff. They further more pointed out

they were not aware there were any supports provided by the university in terms of social or cultural issues.

Interviewee A: "I didn't receive much support from my lecturers. It is due to I didn't really put it out in the open to lecturers that I had problems in my study. He or she might think I am not capable to study here."

Interviewee H: "I didn't know there were any helps from school."

Participants acknowledged that it was not the sole responsibility of the University to help students adapting to New Zealand education. Nevertheless, it is beneficial if institutions offer support for them in terms of adjusting to a new education environment.

There were calls for greater understanding on the part of the academic staff towards the cultural and educational backgrounds of Chinese accounting students.

As Interviewee D suggested: "I think teachers just don't understand I don't speak up in class discussion, not because of I don't understand the topic, it just a habit not to speak up in class unless pick up by teachers."

Suggestions for greater understanding manifest in a questionnaire at the beginning of the semester for classes with what supports they desire from academic staff or problems and difficulties they might face.

Interviewee A: "I suggest that university conduct a survey or questionnaire for international accounting students. Especially, Chinese students. Asking if they having problems in academic studies in terms of understanding the lecturers, participating in class discussion, completing assignment and teamwork. It can help the teacher or coordinator gain general ideas of issues that international students are facing, especially for those who are new to this country."

The interviewee of this research also expressed their opinions in their capability in terms of pursuing work placements in New Zealand. Although they agreed that New Zealand accounting education has advantages over Chinese accounting education, the accounting education still place strong emphasis on technical skills training instead of other skills, such as interpersonal skills, critical thinking.

Interviewee E: "I agree that New Zealand accounting education is better than Chinese, however, they still focus on delivery the technical skills. To be honest, apart from learning financial accounting, management accounting, auditing, etc. My other skills do not seem to be improved."

Interviewee B: "Lecturers always talk about critical thinking, analytical thinking, I don't have any ideas what they are...I know the definition, I just don't know what exactly they mean, no lecturers actually explain it to us." When questioned why not to ask lecturers for clarification, interviewee B further explain: "I don't want to bother my lecturers, and what if everyone knows it, I am the only one doesn't know, it just look so awkward."

Results from the interview found Chinese students received little support from lecturers or institutions in regards to academic and social adjustments. One reason given by students was they rarely want to open up themselves to their teachers or other people in terms of difficulties or issue they were facing with. They were reluctant to let their teachers know that they had problems in adjusting into New Zealand culture and academic convention. In addition, one interview respondent of the present study was not aware there were services available for international students.

Although there were no complaints from Chinese accounting students in this study, about the lack of academic support in regards to their academic and social adjustments, there were calls for a greater understanding of the situation of Chinese students and the backgrounds and reasons for their behaviours. Results of the present study however, do not state if this had a significant effect on their academic study. One interviewee perceived teachers' understanding has positive impact on her academic performance. According to this interviewee, she had developed nurturing and supportive relationships with her teacher, those interactions have helped her to develop trust and then encourage her to participate in the classroom discussion and in turn assist her become more confidence in her academic study.

Students of the current study further suggested a greater understanding from the lecturers and accounting department could be gained through a questionnaire administered at the beginning of each semester, aimed at students to provide issues or problems they may face in terms of academic study or even social problems which may impact on their study. Questions could be used to gain information in regard to problems in academic studies in terms of understanding the lecturers, participating in class discussion, completing assignment and teamwork. It can help the teacher or coordinator gain general ideas of issues that international, especially Chinese students may face. Hence, accounting department and teachers have some opportunities to offer certain assistance for accounting students to meet their needs.

The findings also suggest that Chinese accounting students when they were about to finish their tertiary study, have become aware of the importance of practicing their communication and interpersonal skills throughout their tertiary education. Interview respondents of the present study indicated accounting education in New Zealand is better than China, however, it still places great emphasis in delivering technical skills. Finally, one respondent called on the accounting department to provide opportunities for international accounting students, especially for those whose English was not their first language, to practice their communication and interpersonal skills, so that they can reap the benefits upon graduation.

Overall, the findings in regard to the role of academic staff and the accounting department suggest a great understanding of the reasons for Chinese students' behaviours and problems they may encounter is needed. The small amount of students in the current research suggest a great understanding could be gained through the questionnaires at the beginning of each semester to gain information on problems in academic studies in terms of understanding the lecturers, participating in class discussion, completing assignment and teamwork. Finally, participants recommended that the accounting department offer some opportunities in terms of enhancing the transferable skills of all international students, so that they can reap the benefits upon their graduation.

4.9 Summary

In summary, the present study identified the cultural and educational differences Chinese accounting students encountered while they study accounting in New Zealand. The small scale of study found Chinese cultural background is so deeply rooted in their identities and personalities. Chinese accounting students carry those traditional values to a new cultural environment which has significant differences with their previous experiences and may hinder their cultural adjustment and adaption process. In addition, Chinese accounting students in the present study indicated the most important aspect for them to study in New Zealand is academic achievement. In order to achieve the desirable results of their study, they spent all their time in study and sacrificed their social activities. The reasons being the importance of education, and that academic excellence, not only bring honours and happiness to their parents, and also connect with their future upward mobility. Nevertheless, interviewees of the present study revealed that although they gain good academic results from their diligence and hard work, it was still hard for them to find an accounting related job in

New Zealand, as there was a big gap between what they have and what employers want. Moreover, participants of the present study indicated that they maintained most of the Chinese cultural value after several years education in New Zealand. There were not much changes taken place in terms of adjusting in to New Zealand culture. Finally, Chinese students suggested that they received little supports in regards to academic and social adjustment from academic staff and education providers. The main reason for their reluctance to participate in open dialogue is because they feel shy, unsafe and reluctant to open up to others and share their difficulties or issues.

With the increasing competition among universities and countries, and the accounting profession called for transferrable skills on and above technical skills for accounting graduates. Along with the increasing number of Chinese students enrolling in the accounting department, the accounting department may wish to provide some assistance to Chinese accounting students in order to enrich their learning experiences.

CHAPTER 5: Conclusion

5.1 Introduction

The intention of this study is to investigate the traditional Chinese cultural factors that influence Chinese accounting students in New Zealand. The research question is aimed to identify, investigate and explain those factors influencing the academic performance and experience of Chinese international students studying in New Zealand, thus providing some insight into how these factors may hinder or enhance their education experiences in New Zealand. The study does not attempt to debate on the righteousness of their behaviours. It merely focuses on how these factors influence Chinese international students' perception and behaviours in studying accountancy. In order to better assist Chinese international students in higher education in New Zealand, it is important to understand why they behave in the way they behave.

As discussed in Chapter two, there are differences between New Zealand and Chinese cultures when applying Hofstede's cultural dimensions. The differences are then explained in relation to Confucianism and Chinese educational backgrounds. Chinese international students bring to the New Zealand cultural environment their previous cultural background which is so deeply rooted in their values, beliefs and social norms that the learning and adaption process can be impeded. The key findings of the study are 1) Chinese accounting students experienced anxiety and confusion, especially at the early stage of their study, as they come from a teacher-centred approach background and utilise examination oriented learning strategies focused on producing the correct answers. 2) High academic achievement is very important for Chinese international students and is two-fold. Firstly, high academic achievement brings a sense of pride to their parents and family. Secondly, they believe that the excellent academic results could provide them with a better future, which then connects with upward mobility. However, some of them solely focused on academic achievement at the expense of generic skills, which are required by the accounting profession in New Zealand. 3) Chinese international students are still strongly influenced by their parents, although they are far away in China. Due to the cultural factors, *wulun*, filial piety, most of the interviewees in the study indicated that their parents have strong influence on their decisions in terms of choosing their majors and future careers. 4) Chinese international

students indicated that traditional Chinese cultural factors remain strong influences on their ways of thinking and behaviours. Nevertheless, some of the participants suggested that they become more confident and more willing to express themselves.

This chapter is organised as follows. Section two summarises and discusses Chinese international students' behaviours in relation to traditional Chinese cultural factors and implication for Chinese international students in New Zealand. The third section articulates the empirical contribution of the current study. Based on the findings of the research, section four provides some recommendations for education providers and Chinese international students. The last section identifies the limitation of the study and opportunities for future research.

5.2 Summary of findings

This section summarises and discusses the findings from Chapter 4. The key findings of the study from 11 interviewees are summarised below. In response to the research question, it illustrates how key Chinese traditional cultural factors influence Chinese international students in New Zealand. The discussion in this chapter is to connect key findings from the findings chapter with traditional Chinese cultural factors.

Table 5.1 Summary of Findings

Traditional Chinese Cultural Factors	Influence	Implication for Chinese international students in New Zealand
Harmony	Conformity Think of “we” Control emotion	To be an acceptable group member, hesitate in challenging classmates or group members as holding different views. Need to care about other people’s feeling
<i>Wulun</i> (五伦, Five Cardinal Relationships)	Hierarchical relationship Teacher-centred approach	Unlikely to question or challenge knowledge or authority. Expect clear instruction detailed feedback from teachers or tutors. Passive listen to teachers

		Not willing to answer questions in class.
<i>Mianzi</i> (面子, Face)	High academic achievement. Maintaining face and avoid loss of face. Viewed by others	Parents feel proud of their children. No confrontation in the public. Modest and humility Good performance and “perfect” English. Less willingness to participate in class or group discussion.
<i>Xiaoshun</i> (孝顺, Filial Piety)	Obedience Security to parents	Listen to their parents, less control over their life. Plan for future career
NCEE (examination-oriented education)	Hardworking and diligence Learn to do well in exam Importance of right and wrong. High pressure	Spend all their time study Upset with poor result after spending lots of time on assessment or study Bring to NZ their traditional study strategies sometimes may not be appropriate Focus on right or wrong of the answer at the expense of self-reflection or critical thinking.
<i>Chaoxi</i> (抄袭, plagiarism)	Unfamiliar with what constitute plagiarism in Western context English is not first language	Simply put reference after copy and paste. Not sure how to paraphrase. Previous background, less confident on academic writing and express own opinions.

5.2.1 Harmony

Confucius teaching promotes harmonious relationship and Chinese society is characterised as collectivism. Chinese international students came from a background where at the early stage of their childhood, they were taught to behave in a proper code of conduct. In the collectivism society people stress on acquiring the skills and virtues necessary to be an appropriate group member and maintaining the harmonious relationship. In contrast with New Zealand culture and educational background where individual interest is promoted.

When Chinese international students started university in New Zealand, they inevitably carried their previous educational experiences into their class. They tend to remain silent in class or group participation. Language proficiency perhaps was another reason that contributed to their silence. Maintaining harmonious relationships and avoiding confrontation were the reasons why they were quiet in the class situation. However, they may not have noticed that their quietness provided negative impression for some of the teachers or local students. They might have considered Chinese international students unwilling to contribute.

In addition, in the teacher-centred approach (refer to 5.2.2) remaining silent in the class is considered as a virtue in China. Chinese international students have been accustomed in their home environment where remaining silent is appreciated by teachers. It is really hard for them to change from being silent in the class to active participation in NZ classroom straightaway. They perhaps need more confidence and encouragement from teachers or tutors.

5.2.2 Wulun (五伦, Five Cardinal Relationships)

There is a hierarchical relationship between teachers and students in China due to *wulun*. In China, teachers are regarded as authorities, models for students. This is rooted from Confucius who emphasises the acquisition of essential knowledge and respectful learning. He taught his students to respect and obey authorities. With the respect to authority, it is difficult for Chinese international students to challenge what is taught by teachers in the class. Moreover, teachers normally give clear guidance for students. That is the reason why Chinese international students in the study normally have very high expectation of their teachers in terms of clear guidance and detailed feedback on written assessment.

As a result of the teacher-centred approach, Chinese international students pointed out they were required to remain silent in the class unless appointed by teachers to answer the questions. Teachers expect that students should be able to answer the question correctly if they concentrate. If students are not able to answer the question, sometimes they might need to remain standing as the punishment. Students therefore will feel ashamed, then they will be concentrating. Although there will be no punishment for not being able to answer the

question, the previous experiences may have negative influence on the willingness of answering questions in the New Zealand classroom.

5.2.3 Mianzi (面子, Face)

Mianzi is an important concept for Chinese international students. As aforementioned, *mianzi* is defined as personal dignity and honour. The concept of face requires an individual to behave properly so that they would not bring shame to themselves and for those they are related to (S. Liu, 2006). The implication of the concept of *mianzi* for Chinese international students are three-fold. First, they carry the *mianzi* of their parents, therefore, they have to achieve high academic achievement, which would bring *mianzi* to their parents. Second, public image is important to Chinese international students as it associated with *mianzi*. How other people thought of them is too dominate, therefore, they need to think carefully before they speak out in the public. They need to think about whether it is appropriate to speak out, whether the answer is correct and will not be challenged by other and whether they expressed their answer in clear English. Therefore, they might use silence as a face-saving strategy. Remaining silent is probably the best way to avoid conflict, loss of face and avoid public attention. Third, in order to maintain harmony, it is important to avoid loss of face for others. Another face-saving strategy, students embrace is avoiding criticism or challenging others, especially in public. In the study, Chinese international students indicated that they try to refrain their disagreement in order to maintain harmony and *mianzi* with others in the class and in group situations. That is perhaps one reason why Chinese international students tend not to confront others in public.

5.2.4 Xiaoshun (孝顺, Filial Piety)

Filial piety is an implicit finding for this study. Filial piety is considered as an important virtue in Chinese society. Parents are regarded as authority and rarely questioned. For Chinese international students in the study, their parents dedicated numerous time, money and energy for their studies. There are not much they can do for their parents at this stage, the only way they can honour their parents is to study hard and get excellent grades as this brings *mianzi* (refer to 5.2.3) to their parents. One important reason for Chinese students to choose accounting as their major is parental expectation as this is also considered part of the filial piety. Some of the interviewees indicated their unwillingness to choose accounting,

which is perhaps one reason why some Chinese international students do not have the passion to learn accounting.

Making decisions for their future careers or plans for their future is never a personal thing for Chinese international students. According to Hofstede's cultural collectivism dimension, children are a source of security for parents. Interviewees of the current study are all the "only child" in the family due to the introduction of the "one child policy" in China. Therefore, while they are making decisions for their future careers, they need to take into account parents' thoughts and situations.

5.2.5 NCEE (高考, examination-oriented education)

Prior to Chinese international students' arrival in New Zealand, their learning strategies were solely focused on doing well in the final exams. As aforementioned, successfully passing the NCEE associated with *mianzi* and upwards mobility, therefore, they have to study hard and memorise huge amount of correct knowledge and definitions from textbooks. The examination-oriented education strongly shapes their learning strategies, such as focus on reproducing the correct knowledge in the exams at the expense of development of other skills. In Chinese education, memorisation and repetition are the important strategies to achieve academic success as Chinese education emphasises reproducing the correct knowledge.

Chinese student's understanding of knowledge tends to focus on right and wrong and has a low tolerance of ambiguity, as there is always a right answer. Having been accustomed in this system for around or more than twenty years, Chinese students focus solely on learning to pass all sorts of exams. They rarely have opportunities to practise critical thinking and reflective skills as these skills are not required to pass the NCEE. Therefore, Chinese international students may have weak critical thinking and reflective skills before they enter into New Zealand universities. It might not be easy for Chinese international students to acquire those important skills without any appropriate or additional help from education providers as these may seem quite troublesome for Chinese international students.

Another influence under the examination-oriented education is that students are trying to achieve as high marks as possible at the expense of their leisure time and all their efforts. The result of failing the exam may seem as a disaster for the students. Therefore, the learning

process for most of the Chinese students can be very stressful. As stated earlier, Chinese culture highly values hard work in terms of studying from early childhood. One of the sayings by Confucius is “Fortune always appreciate a hardworking man (天道酬勤)” (*The Analects*). Another Chinese idiom is “diligence can make up for the lack of intelligence (勤能补拙)”. This indicates that Chinese culture believes that hard work is invariably rewarded. This can explain why Chinese international students feel extremely disappointed when they receive a poor grade for a piece of work that they have worked very hard on. It is not only the poor mark that they would be upset about, but the fact that goes against their strong underlying belief and culture that hard work should be rewarded.

5.2.6 Chaoxi (抄袭, plagiarism)

The interviewees in the study revealed that Chinese teachers always warn them not to copy other people’s work. This is so-called “*chaoxi*” in China. Therefore, the serious problem of plagiarism in China, does not mean that plagiarism is an acceptable practice in China.

The participants of the study claimed that one reason for plagiarism may be that Chinese international students were not quite sure what constitutes plagiarism in the western context. For example, copy and paste plus a reference at the end of a sentence will not get them away from plagiarism.

Moreover, Chinese international students pointed out one more reason for plagiarism was due to English not being their first language, and they did not know how to paraphrase, especially in the first year of their study. It seems that they might need some extra assistant regarding this issue.

5.3 Empirical Contribution

The significance of this study is it provides an exploratory study into the cultural factors that influence Chinese international students. Research from studies on Chinese accounting students provides a better understanding of the concepts of learning and the learning strategies used by Chinese students.

Due to the fact that the learning requirements and teaching styles in the host country conflict with their previous education experiences, it may take a longer time for Chinese international students to adapt and fit into their new academic environment. Chinese international students may experience a hard time to adapt to the New Zealand education convention. Some of the interviewees felt that they had no direction and did not know what to do when they first started university.

Research shows that Chinese accounting students in New Zealand often faced difficulties adapting to their new settings due to the differences in cultural and academic environments. Although they have spent many years in New Zealand, Chinese traditional cultural values still dominates and influences them.

Furthermore, the study sought to provide greater insights into the behaviour and preferences of International Chinese students. This greater level of understanding potential helps all parties including, educational administrators, teachers and other students better interact with this important and growing portion of today's student cohort.

5.4 Recommendations

The research findings suggest that traditional Chinese cultural factors still have strong influence on academic and social adaption. Some of the factors may hinder the ways in which they adapt to New Zealand education conventions, hence impend them in acquiring the generic skills required by the accounting profession. Although some of these cultural factors are unlikely to change in a short period of time, Chinese international students still could use university study as a starting point to practice those skills with the help from education providers. The following recommendations may be useful to accommodate the special needs of Chinese international students.

First, Chinese international students expect greater understanding on the part of the academic staff towards their cultural and educational backgrounds and to develop nurturing and supportive relationships with them. Those interactions would help them to develop trust and then encourage them to participate in the classroom discussion and in turn assist them to become more confident in their academic study.

Second, the interviewees of the current study further suggested a greater understanding from the lecturers and accounting department could be gained through a questionnaire administered at the beginning of each semester, aimed at students to provide issues or problems they may face in terms of academic study or even social problems which may impact on their study.

Third, academic writing is a vital component of academic success. Therefore, helping Chinese international students improve language proficiency and academic writing may enable them to write better and reduce the possibility to plagiarise, especially at the initial stage of their studies at universities. Workshops or seminars may be required to articulate what constitutes plagiarism in western countries, especially for first year Chinese international students.

Fourth, hardworking and diligence are the important virtues in Chinese culture, and there is nothing wrong with hardworking and diligence itself. However, Chinese international students should take into account that under two different education systems, education philosophies or requirements will be different. If the answer is not on the right track or out of the scope, it is really hard to obtain a desirable mark. Therefore, it is very important for Chinese international students to seek help from teachers or tutors if they are not clear about the requirements of the assessments. Sometimes, International Chinese students mistakenly assumed that the Chinese educational environment and protocols which they were familiar with was the same in New Zealand. As many later discovered, this was not the case and that they needed to quickly adjust if they were to succeed.

For Chinese international students, the purpose of study abroad is to get away from rigidity of the traditional Chinese education (Grill, 2007) and gain knowledge of the host culture. There is no right or wrong approach in learning. Chinese students should have an open-mind to explore and understand New Zealand culture and positively seek help from the accounting department and academic staff.

Last but not least, for Chinese international students majoring in accounting who choose to become an accounting profession in the future, they should bear in mind that the accounting profession requires accounting graduates not only have technical skills, but also be able to

independently and critically assess financial information, and have strong interpersonal skills.

5.5 Limitation of the Study and Future Research

The limitations of the study are as follows and some of the limitations may provide opportunities for future research.

First, any conclusion drawn from this study must be tentative as they are limited by nature of the sample, which was taken from the accounting department in one large University in Auckland. The sample itself was relatively small. It is not possible to claim that the findings are representative of all Chinese international students. Second, the research reported in this study will be of value to individuals and institutions designing and delivering accounting education to students from different cultural backgrounds, and particular in the Confucian heritage cultures. The current research has been designed to limit the samples to a well-defined cultural group. For that reason, it is not suggested that the results in the current study are applicable to other cultural groups.

Furthermore, it would be worthwhile to conduct a longitudinal study tracking those Chinese international students just starting their university study in New Zealand. Finally, future similar studies could explore in more depth the following questions: in order to find out the reasons in relation to plagiarism, a future research could research on what constitutes the main reasons for plagiarism for Chinese international students.

5.6 Conclusion remarks

The present study identifies, investigates and explains the cultural factors influencing the academic performance and experience of Chinese international students studying in New Zealand. Thus providing some insight into how these factors may hinder or enhance their educational experiences in New Zealand. The findings from the study suggest that Chinese cultural factors strongly influence the ways in which Chinese international students behave in the class and their academic performance. Some of these factors may hinder them in acquiring generic skills which is designated by the accounting profession of New Zealand, and in turn impact on their employability as accountants in New Zealand.

The study has helped to increase understanding, in relation to Chinese international students' behaviours in New Zealand, especially in the accounting department. The findings of the study may guide existing and future Chinese international students, the experiences of those captured in the study will help others be aware of the differences between these education conventions. The findings are likely to guide education providers to better understand Chinese international students and to provide assistance which accommodate their needs, some of their behaviours may not be changed within a short period of time as they are deeply embedded in their identities and personalities.

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Appendix 1 – Consent to Participation in research

Consent Form



Project title: *An investigation of cultural factors that influence Chinese accounting students in New Zealand*

Project Supervisor: *Professor Keith Hooper*

Researcher: *Kaina Chen*

- I have read and understood the information provided about this research project in the Information Sheet dated 2nd March 2011.
- 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 16th May 2011
AUTEC Reference number 11/55.

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

Appendix 2 – Ethics Approval



MEMORANDUM

Auckland University of Technology Ethics Committee (AUTEC)

To: Keith Hooper
From: **Dr Rosemary Godbold and Madeline Banda** Executive Secretary, AUTEC
Date: 27 May 2011
Subject: Ethics Application Number 11/55 **An investigation of cultural factors that influence Chinese accounting students in New Zealand.**

Dear Keith

Thank you for providing written evidence as requested. We are pleased to advise that it satisfies the points raised by the Auckland University of Technology Ethics Committee (AUTEC) at their meeting on 28 March 2011 and that on 16 May 2011, we approved your ethics application. This delegated approval is made in accordance with section 5.3.2.3 of AUTEC's *Applying for Ethics Approval: Guidelines and Procedures* and is subject to endorsement at AUTEC's meeting on 13 June 2011.

Your ethics application is approved for a period of three years until 16 May 2014.

We advise that as part of the ethics approval process, you are required to submit the following to AUTEC:

- A brief annual progress report using form EA2, which is available online through <http://www.aut.ac.nz/research/research-ethics/ethics>. When necessary this form may also be used to request an extension of the approval at least one month prior to its expiry on 16 May 2014;
- A brief report on the status of the project using form EA3, which is available online through <http://www.aut.ac.nz/research/research-ethics/ethics>. This report is to be submitted either when the approval expires on 16 May 2014 or on completion of the project, whichever comes sooner;

It is a condition of approval that AUTEC is notified of any adverse events or if the research does not commence. AUTEC approval needs to be sought for any alteration to the research, including any alteration of or addition to any documents that are provided to participants. You are reminded that, as applicant, you are responsible for ensuring that research undertaken under this approval occurs within the parameters outlined in the approved application.

Please note that AUTEC grants ethical approval only. If you require management approval from an institution or organisation for your research, then you will need to make the arrangements necessary to obtain this.

When communicating with us about this application, we ask that you use the application number and study title to enable us to provide you with prompt service. Should you have any further enquiries regarding this matter, you are welcome to contact Charles Grinter, Ethics Coordinator, by email at ethics@aut.ac.nz or by telephone on 921 9999 at extension 8860.

On behalf of AUTEK and ourselves, we wish you success with your research and look forward to reading about it in your reports.

Yours sincerely

Dr Rosemary Godbold and Madeline Banda
Executive Secretary
Auckland University of Technology Ethics Committee

Cc: Kaina Chen kaichea7@aut.ac.nz

Participant Information Sheet



Date Information Sheet Produced:

2 March 2011

Project Title

An investigation of cultural factors that influence Chinese accounting students in New Zealand

An Invitation

Dear XXX

My name is Kaina Chen and I am a Master of Business student at Auckland University of Technology (AUT). I wish to invite you to take part in my research on cultural influences on Chinese accounting students in New Zealand.

The research undertaken will assist me to complete the research component of my Master's degree and will be supervised by Professor Keith Hooper. Should you agree to participate, please be aware that participation is voluntary.

What is the purpose of this research?

This research project seeks to explore how Western culture and Chinese culture have influenced Chinese accounting students in NZ. As stated above, this research will assist me to complete the research component of my Master Degree.

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

As a Chinese student, you have studied or are studying accounting at a New Zealand University, and you have been in New Zealand between five to ten years. You have been identified as a potential respondent for this research, or you may have been referred by other participants. Keith's students will be excluded from participation this study.

What will happen in this research?

The research project involves interviews. You are invited to a 30-45 minutes interview. Questions asked during the interview will revolve around the following areas:

- What are the main culture differences between New Zealand and China?
- What do you perceive to be your personal development and education in New Zealand? Maybe compare with your friends in China.
- Do you think these experiences make you different from those friends? Why?
- Why do you choose accounting?
- What attracts you to stay in NZ or return to China and do accounting?

The answers reflect personal opinions and therefore there is no right or wrong answer.

What are the discomforts and risks?

You may feel uncomfortable when discussing questions regarding your personal experiences in New Zealand. Please refer to attached interview questions sheet for further information. You do not need to answer any questions you do not wish to.

How will these discomforts and risks be alleviated?

You do not have to answer any questions you do not want to answer. In addition to that, you may withdraw yourselves or any information that you have provided for this project at any time prior to completion of data collection, without being any disadvantaged in any way. Counselling service is available at AUT. Should you have any discomforts after the interview, you may go to counselling service for professional advice.

What are the benefits?

The outcome of this research project will provide an indication of how Chinese accounting students' behaviour may have changed as result of New Zealand cultural influences. Furthermore, findings may provide insight into the reasons of why students behave in certain ways. This information may prove to be valuable to university programme directors or educators. Also as a Chinese student yourself, the research will provide an opportunity for you to have your say in with regard to NZ education.

As stated above, this research will assist me to complete the research component of my Master Degree.

How will my privacy be protected?

Please be assured that all information collected and referred to in the research report will be confidential. Strategies will be implemented to protect the identities of participants, including assigning a code to each interview transcript, assigning pseudonyms to names of participants. On completion of the Research Dissertation, the soft copy information will be permanently deleted. Hard copies 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?

The interview will require 30-45 minutes of your time.

What opportunity do I have to consider this invitation?

Your participation in the interview would be greatly appreciated. You have two weeks in which to respond to this invitation. Should you have any questions regarding this research, please do not hesitate to contact me at any time. Please be assured that participation to this research is absolutely voluntary and you may withdraw at any time during the research or up until the completion of data collection.

How do I agree to participate in this research?

Your participation in the interview would be greatly appreciated. It would be grateful if you inform me by completing the Consent Form enclosed, keep one copy of the form and return other copy to me via email or prior to the interview. Alternatively, you may orally consent to participate. I will bring a copy of consent form for you to sign when we meet for interview.

Will I receive feedback on the results of this research?

A copy of the summary of findings will be available to you upon request. If you wish to receive a copy, please indicate this on the attached consent form. I will post one copy to you when the report is finalized.

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, 649-321999 ext 5758.

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

Whom do I contact for further information about this research?

Researcher Contact Details:

Kaina Chen, kaichea7@aut.ac.nz

Project Supervisor Contact Details:

Professor Keith Hooper, keith.hooper@aut.ac.nz, 649-921999 ext 5758

Approved by the Auckland University of Technology Ethics Committee on 16th May 2011, AUTEK Reference number 11/55.