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Accountancy Students' Perceptions of the Quality of Teaching and Learning Experiences in two UK Business Schools: Implications for Generic Skills Development

Dr Nedal Sawan **Dr Krayyem Al-Hajaya**

Dr Mohammad Alshhadat **Dr Rami Salem**

Abstract

Purpose: Focusing on the quality of teaching and learning, the study explores the perceptions of accountancy students in two emerging UK Higher Education Institutions (HEIs) of the quality of their learning experiences and the impact of these experiences on generic skills development.

Design/methodology/approach: A questionnaire survey was used to collect the data. OLS regression was employed to test the hypothesis regarding the impact of student learning experiences (lecturer ability, assessment and curriculum) on generic skills development.

Findings: Students value the lecturer as the most important determinant of the quality of their experience. They rated their assessment programme very positively, and the curriculum suggests that students tend to experience a deep blended approach to learning. They also felt that they acquired a wide range of soft competency skills such as those associated with research, critical thinking and time management. Multivariate findings indicate that lecturer ability and curriculum contribute significantly and positively to generic skills development.

Originality: This study addresses the research gap surrounding the link between teaching and learning approaches in accounting and the development of generic skills. Further, acknowledging that the Covid-19 Pandemic with its imposed structural change in the HE teaching and learning environment ushered in a new model of curriculum delivery, this study reflects on the pre Covid-19 scenario and gathers student perceptions of their teaching and learning experiences prior to the changes necessitated by lockdowns. It therefore brings the opportunity to anchor future research exploring the post Covid-19 environment, and secure comparative analyses.

Practical implications: The study provides a benchmark for international accounting and business educators in any efforts to assess the efficacy of HE delivery since the Pandemic. By implication, it enables the identification of enhancements to the previous character of delivery and hence offers the means to direct improvements to the student experience. Such improvements can then be seen in the National Student Survey (NSS) scores, thereby positively contributing to the next Teaching Excellence Framework (TEF). Additionally, such tangible enhancements in NSS scores may be advantageous to HEIs, in the UK and other Western countries, in their efforts to recruit international students on whom they place great reliance for increased revenue, to their international business education programmes.

Keywords: Student perceptions, Teaching and learning experiences, Accounting education, Generic skills, Higher education, Covid-19

1. Introduction

The globalisation of education has resulted in an influx of international students into accounting programmes at universities, a scenario which also influences curricular issues (Parker *et al.*, 2011). Such an increase in combination with greater participation in HE by domestic students has significantly affected academic standards and caused employers to question the quality of accounting graduates (Hopper, 2013; Flood, 2014). Thus, considerable pressure is placed on universities both to attract and retain a high number of students, and simultaneously to offer a high-quality student experience (Tharapos, 2022). However, it has been argued that the student learning experience is being sacrificed in Business Schools that have become victims of their success, serving as 'cash cows' by attracting large numbers of students who are subsequently inadequately catered for (Jones, 2022).

The large growth of student numbers has been partly achieved by Business Schools successfully gaining and maintaining accreditation of degree programmes to attract students wanting to become professional accountants[1] (Hopper, 2013; Webb and Chaffer, 2016). Therefore, it can be suggested that accredited modules fill degree programmes that in turn are filled with the technical content needed to meet the requirements of accreditation, leaving little room for the inclusion of generic skills development and wider liberal educational values. This has been indeed confirmed in much international evidence, demonstrating that accounting students enter the world of employment only with accounting technical skills, falling short of the required generic skills (Kavanagh and Drennan, 2008; Bui and Porter, 2010; Al Mallak, 2020). Consequently, recommendations have been made to the effect that this issue of the generic skills gap in accounting education be specifically addressed (Al Mallak *et al.*, 2020; Sinnewe *et al.*, 2023).

One way to address the generic skills gap is to deviate from the methodology applied in most research studies of teaching and learning in HE, which have investigated in a detached way, either the teaching and learning context, or the outcomes of learning (Abraham, 2006; Bobe and Cooper, 2020), including the development of generic skills. This approach has meant that educators often experience difficulty in understanding what students conceive learning to be, how they perceive the learning task, or how they encounter learning (Abraham, 2006; Alfraih and Alanezi, 2016; Yin *et al.*, 2016; Bobe and Cooper, 2020).

A similar perspective is found in the analysis of accounting education research which has largely overlooked the link between student perceptions of the learning experiences and the non-technical outcomes of learning: generic skills. Indeed, Al Mallak *et al.* (2020) and Gou *et al.* (2023) have urged researchers to make a more in-depth examination of the link between students' perceptions of their learning experiences and the level of generic skills acquired. Further, various scholars (Bobe and Cooper, 2020; Burke and Larmar, 2021; O'Connell *et al.*, 2023 and Tharapos *et al.*, 2023) vigorously call for an urgent concentration on students' learning experiences, to include their opinions on the effectiveness of teaching, student engagement and student satisfaction, and the implications of these factors on learning outcomes. Consequently, this study aims to overcome this shortcoming and thereby contribute to the literature in this context, by presenting the main question for investigation as follows:

[1] Accreditation of accounting degree programmes for exemption enables the Association of Chartered Certified Accountants (ACCA) to award a specific level of exemption to graduates of an educational programme following a full assessment of a programme's regulations, syllabus and assessments (ACCA website: https://www.accaglobal.com/gb/en/learning-provider/learningproviders)

It is important in this connection to recognise the remarkable changes to all aspects of life resulting from the Covid-19 Pandemic, and especially to acknowledge that the HE environment, including accounting education, which was traditionally based on face-to-face engagement has seen much development (Jeffery *et al.*, 2021; Zizka and Probst; 2022; Tharapos, 2022; Madani *et al.*, 2023), in both the teaching and learning experiences, and learning outcomes. In this respect, it has been suggested by Michael *et al.* (2021) that the use of different instructional delivery platforms can promote new forms of explicit knowledge and learning outcomes. Additionally, the Covid-19 Pandemic has been observed by Tharapos (2022) to have acted as a catalyst for an innovative reimagination and redesign of learning, teaching and assessment approaches in accounting education whereby these approaches embrace a broader conceptualisation of accounting and skills development. This study is, therefore, vital in charting drifts in the experiences as documented by students as it enables future comparative analyses of the quality of teaching and learning before, during and after the Pandemic and how their experience affected the level of generic skills they acquired.

The remainder of this paper is organised as follows; Section 2 discusses the literature and hypothesis development, Section 3 presents the research methodology, Section 4 considers the findings and provides the analysis and discussion, and Section 5 ends the paper with a conclusion.

2. Literature Review

2.1 The Teaching Excellence Framework and National Student Survey in UK HE

As a means of highlighting the need to ensure the quality of teaching in UK HEIs at the undergraduate level, the UK government introduced the Teaching Excellence Framework (TEF) as a national scheme in 2017. Under the TEF, ratings at the level of gold, silver and bronze are given as an indication of quality to international students and hence, as an aid in their decisions as to where to study. The ratings are achieved through assessment by an independent panel of experts, that assessment being founded on written data and evidence of quality submitted by each university or college. The metrics considered important to address include: Student satisfaction, Continuation rates, Employment rates and Academic support. The outcome is a particular set of university ranking tables which can guide potential students in their choices, and it is important to understand that the focus in the assessment is on the institution in its entirety and not on any particular discipline or course. As an informative vehicle, the TEF easily identifies institutions that are excelling and by implication those that are not in the particular metrics cited. Additionally, the TEF embodies the National Student Survey (NSS) undertaken with final-year HE students to collect student opinions on the quality of their courses (OfS website: https://www.officeforstudents.org.uk/for-students/teaching-quality-and-tef/the-tef-a-guide-for-students/).

2.2 Learning experiences: Lecturer Ability, Assessment and Curriculum

Student approaches to learning are often influenced by their educational environment. This environment is defined as being *"the curricula, teaching methods and assessment and to a lesser extent, the 'ethos' of the programme of study, course or institution"* (Ramsden, 1997, p.65). It is the students' perceptions of these elements which influence their learning; and some of the crucial factors forming those perceptions are the structure of their degree

programme, the enthusiasm of lecturers and tutors, timely feedback, student interest in the subject area, and a good rapport with peers. However, students particularly stress the importance of the teaching and assessment environment and document that the enthusiasm of lecturers encouraged them to put more effort into a subject to obtain greater enjoyment (Agogué and Robinson, 2021). This outcome was also reported by Wong *et al.* (2015) researching a population of Chinese students studying in Australia. In their study, these same factors of enthusiasm and commitment from their lecturers surfaced as critical, as also did the lecturers' delivery skills and the expectations of students. And also on the issue of instructor strategy, Lux *et al.* (2023) found this to be important in graduate and undergraduate accounting students' performance and satisfaction during the Covid-19 period.

Studies have shown that a mixture of assessment methods has positive effects on student motivation and engagement (Pacharn *et al.*, 2013). Zepke and Leach (2010, p. 170) argue that collaborative and active learning is essential if better student engagement and learning outcomes are to be achieved; and that the ability of teachers to stimulate intrinsic rather than extrinsic motivation, and self-belief within students through encouraging *"the exercise of choice and self-direction, leading to a greater feeling of autonomy and control"* is crucial. Additionally, many studies highlight the significance of using flexible assessment methods in HE (Cook *et al.*, 2011). In this context, it was found by Mountain *et al.* (2023) that the engagement of accountancy students in their formative assessment and feedback activities was instrumental in promoting their' self-regulation, improving their performance, and creating greater satisfaction with their overall assessment.

Curriculum planning strategies to enhance students' learning experiences and academic performance are relevant to accounting educators worldwide and should include a blend of teaching and assessment techniques. Curriculum design is linked to student learning approaches. There are two main approaches to learning that have been identified in the literature, namely deep and surface approaches (Duff and McKinstry, 2007, Marton and Saljo, 1976). Under a deep learning approach, students actively engage in the learning processes that involve relating ideas and looking for patterns and principles, and ensuring understanding of the concepts learned; in the surface learning approach the primary learning motive from the student perspective is to avoid failure. As the term 'surface' suggests, it is an approach to the learning process at the surface level, that is rote learning as a learning strategy to achieve a narrow target of passing the required assessments and thus obtain in an academic certification (Biggs and Tang, 2011). Curricula that are heavily underpinned by reliance on textbooks are characteristic of the surface learning approach, while those that feature a mix of approaches – diverse methods of delivery, varied materials such as videos, previous examination papers, and contemporary media commentary on particular topics of relevance – generate a deep approach to learning (Abraham, 2006; Bobe and Cooper, 2020).

2.3 Generic Skills

It has been argued by some accounting educators that a need exists to concentrate on the development of vocational skills to meet the demands of employers and the government (Winterton and Turner, 2019). But other studies, in contrast (Kavanagh and Drennan, 2008, Bui and Porter, 2010; Hopper 2013; Al Mallak, 2020) conclude that the development of

generic skills is an essential component of university accounting degrees and that such programmes should not merely imitate professional accounting courses. Moreover, Hopper (2013) urges accounting educators not to be driven by the accounting professional bodies' wishes and to resist the adoption and maintenance of a narrow vocational approach to teaching. Employers confirm the value of this stance as they want educators to promote undergraduates' critical thinking and problem-solving skills in addition to their technical accounting skills.

In this regard, evidence comes from Ellington and Williams (2017) who interviewed 18 accounting academics from UK universities, confirming the constraining nature of accreditation on UK accounting degrees and concluding that as accreditation is seen as an integral element in effective student recruitment, inevitably degrees imitate the professional syllabus and examinations, resulting in further technical and less generic content, thereby reducing broader educational activity. These arguments echo those of Hopper (2013). Additionally, Flood (2014) identifies accreditation as contributing to an accounting education system that is failing to adequately equip the accountancy profession for the future since it promotes a failure to keep up with the requirements of employers for technical knowledge and generic skills, it fails to develop values and attitudes applicable for learning and professional practice, and falls short on promoting critical thinking and intellectual development.

Hopper (2013) also reproaches HEIs for inadequate investment in accounting as a degree subject, preferring instead to use it as a 'cash cow' to cross-subsidise university finances. He found that participants felt lost with exemptions which include the space for students to be reflective, theoretical, critical, analytical, and more academic in the name of promoting the attitudinal side of what it is to be a well-established accountant and to consider social or political questions.

Several researchers have indicated that while technical skills remain essential to the skills base of anyone wanting to pursue an accounting career, accounting students must develop more than technical skills to succeed (Guo et al., 2023), and that personal characteristics are important as enablers of career success (Al Mallak *et al.*, 2020). Nowadays, employers want graduates with work and life skills besides well-developed communication, teamwork and problem-solving skills (Sinnewe *et al.*, 2023). In a survey of UK accounting graduates, Webb and Chaffer (2016) found positive perspectives regarding the acquisition of generic skills in their degree programmes, with specific mention of time management, problem-solving, and presentation skills. In the USA, Baird and Parayitam (2019) found that out of 21 skills they investigated, interpersonal skills were the highest-ranked by employers followed by critical thinking, and problem-solving and listening. The findings of Al Mallak *et al*. (2020) indicated that Saudi university accounting students rated ethical skills as the most important generic skills.

2.4 Student Learning Experiences and Generic Skills: Hypothesis Development

Researchers have generally shown that students who look positively on their learning experiences, exhibit deep learning approaches, employ metacognitive strategies, put more effort into learning, are more likely to achieve academic success, show greater generic skills development, and record higher levels of satisfaction than those who do not (Dent and Koenka, 2016; Zusho, 2017, Diseth *et al.*, 2018; Weinhardt and Sitzmann, 2019; Guo *et al.*, 2023). Therefore, learning outcomes in terms of both technical and generic skills, are

substantially influenced by several dimensions of students' overall experience: teaching approaches, lecturers' abilities, student engagement, assessment, learning effectiveness measures, and curriculum design (Abraham, 2006; Bobe and Cooper, 2020; O'Connell *et al.*, 2023).

Certainly, lecturers play a key role in student experience, and besides communicating their technical knowledge to students, they must also develop additional skills and adapt their teaching styles to be compatible with their students' learning, to achieve effective knowledge transfer (Bobe and Cooper, 2020). For instance, integrating elements of diverse learning styles and techniques (including the use of technology) is found to positively contribute to students' experience (Apostolou *et al.*, 2009; Mcvay *et al.*, 2008; Arbaugh, 2014), and acknowledging the diverse needs of students may be helpful in providing a good learning experience and skills development (Ramsden, 2003). In this context, it was shown by Abraham (2006) that positive correlations occurred between good teaching and appropriate assessment with students' demonstration of a deep approach to learning, and that in itself improved their learning outcomes (measured to include critical analysis and thinking and generalisation). And Cajiao and Burke (2016) confirmed a positive association between student participation in the delivery which allowed for greater social interaction and more reflective activities, and the outcomes of class performance and the demonstration of skills in areas for example as teamwork, communication, influencing, work proficiency and effort. On the same overall theme, Seno-Alday and Budde-Sung (2021) working with Chinese International Accounting students in Australia concluded that different educational traditions in respect of teaching, learning and assessment were influential on outcomes. Specifically, Guo *et al.* (2023) reported reciprocity between student engagement and the generic skills acquired.

Based on the above theoretical development it is proposed that students' learning experiences as affected by lecturer ability, assessment and curricula, are more likely to influence students' learning outcomes, particularly their development of generic skills, and the following main hypothesis can be formulated:

HA: Students' perception of their learning experiences (considering lecturer ability, assessment and curricula) affects the level of generic skills they acquire.

3. Research Design

Survey methodology was used whereby HE student's perceptions of their teaching and learning experiences prior to the Covid-19 Pandemic were collected via a questionnaire. Closed questioning characterised the questionnaire, and student responses were processed in a quantitative manner to produce descriptive statistics. Multivariate OLS regression was employed to examine the impact of students' learning experiences on their generic skills development.

3.1 Sampling

The study was designed to gain as wide a representation as possible by administering the survey to accountancy students at two UK Business Schools with different characteristics in terms of student diversity and size, and which also varied in their structure and internal processes. The two business schools in the sample are referred to as North and South to assure anonymity. South is the more mature institution, having been established for longer and therefore having developed a greater population and curriculum offering. North being younger, is an emerging institution by comparison. The selection of these two business

schools provided the means to engage with Accountancy/Business with Accountancy students who had been following accounting curricula over the past one to three years and who could give a sound overview of their learning experiences to date. Specifically, for the students majoring in Accounting, the subject of Accountancy was an integral element of their three year undergraduate (four years for sandwich) programme.[2]

Distribution of the questionnaire, an Information Sheet, and Consent Form occurred at the start of a lecture for each level of study during week 9 of the second semester in April 2019. Given this variety of students, and the institutional differences, it was possible for a range of insights to be obtained in terms of the factors motivating positive/negative experience. In particular, after distributing the questionnaire by hand, the response rate at North was 69% (generated by 81 responses out of a total of 117 accountancy students); and that for South was 30% (reached by 78 responses from a total of 260 accountancy students). The disparity between these response rates was principally the outcome of different personal accessibility conditions.

3.2 Questionnaire Survey

Information about the course experience was obtained from the student feedback about the quality of the teaching they encountered in their respective HE institutions. Specifically, a course experience questionnaire (CEQ) (Liu et al. 2017) was used, an instrument originally constructed by Ramsden (1991). CEQ data has been widely accepted as a valid performance indicator when seeking to examine the student perception of teaching and learning effectiveness, in both the UK and Australia (Langan & Harris, 2019). Several versions of the CEQ exist ranging from 23-item to 36-item inventories that are classified in five or six subscales: Good Teaching, Appropriate Assessment, Appropriate Workload, Clear Goals, Generic Skills, and Emphasis on Independence (Ramsden, 1991; Wilson et al., 1997; Liu et al., 2017, Langan & Harris, 2019).

For this study, the survey questions were developed using questions widely validated in previous studies, but focusing on two main themes relating to the quality of student experience. In this CEQ, students were asked to give their evaluation of their overall experience and their rating in terms of the importance of factors and elements influencing the quality of the teaching and learning experience (lecturer ability and support, assessment, and curriculum) and learning outcomes (generic skills). Lecturers' abilities were evaluated according to students' perceptions on their use of real-life examples, in and out of class, communication skills and support, communication of assessment criteria, and their instigation of a positive learning environment. Quality of Assessment techniques were assessed on several criteria, including clarity of instructions and grading system, the provision of timely feedback, the use of marking schemes, the existence of links between classwork and assessment, and variation in the assessment methods used. The quality of the curriculum was evaluated based on students' perception of the teaching approaches – their variety, the textbooks used, the inclusion of other contemporary articles and other additional materials from a range of sources.

The survey questions were as follows:

SECTION A: Lecturer Ability, Assessment and Curriculum

1) ***What affects the quality of your experience?*** *(please tick as many as you see appropriate):*

[2] The Sandwich Course in the UK is a degree course where you could work for 9 months to a year before going back to classes for the rest of the program.

Lecturer ( ) Assessment ( ) Curriculum ( ) Reading material ( ) Technology ( )

2) ***Which lecturer abilities do you perceive to be of high importance to your experience at university?*** *(please tick as many as you see appropriate):*
Use of real life examples ( ) Communication ( ) Out of class communication ( ) Communication of assessment criteria ( ) Positive learning environment ( )

3) ***How important has the lecturer's support outside the classroom been to your experience at university?*** *Rank from 1 not important to 5 very important*
1 Not Important ( ) 2 Slightly Important ( ) 3 Important ( )
4 Fairly Important ( ) 5 Very Important ( )

4) ***What is your opinion on Assessment?****: Tick as appropriate*
Instructions clear ( ) Timely feedback ( ) Grading clear ( ) Marking schemes ( )
Links between class and assessment ( )

5) ***On a scale of 1-5,*** *how helpful to you has having a* ***variety of assessments*** *(examinations, coursework and presentations) been in attaining higher grades?*
1 Not relevant ( ) 2 Not helpful ( ) 3 Neutral ( ) 4 helpful ( ) 5 Very helpful ( )

6) ***What aspects of your curriculum did you find helpful****: Tick as appropriate*
Books easy to follow ( ) Articles ( ) Extra material ( ) Everything ( )

SECTION B: Generic Skills

Which skills you have acquired in the course? (please tick as many as are applicable):
Teamwork ( ) Critical thinking ( ) Organisational skills ( ) Time management ( ) Communication and presentation skills ( ) Leadership ( ) Problem-solving ( ) Self-motivation ( ) Creativity ( ) Research ( ) Oral communication ( )

3.3 Study Model

The regression model of the study can be presented as follows:

$$Generic\_Skills=\alpha 0+\beta 1Lecturer\_Ability_I+\beta 2Assessment_I+\beta 3curriculum+\beta 4Year_I+\beta 5School+_I e_I$$

Where:

Generic_Skills is the percentage of Generic skills earned by students measured by dividing the number of perceived acquired skills by the total of given skills;

Lecturer_Ability is the percentage of students' perception of the level of lecturer ability measured by dividing the number of selected perceived abilities by the total of given lecturer abilities;

Assessment is the percentage of students' perception of assessment quality measured by dividing the number of selected perceived assessment items by the total number of these items;

Curriculum is the percentage of students' perception of curriculum quality measured by dividing the number of selected perceived curriculum items by the total number of these items;

Year is an ordinal variable representing the year of study of students. There are three values as follows; 1: year 1, 2: year 2, and 3: year 3;

School is a nominal variable given the value 1 if the student belongs to North and 2 if s/he belongs to South;

$\alpha 0$= the constant of the model;

$_I$ = the response;

e = error term.

4. Analysis and Findings

4.1 Student Learning Experience

This section discusses the students' experience of their lecturers' ability and the support they receive, the curriculum, assessments, and skills acquired.

4.1.1 Quality of Experience

The first question asked students to rate the extent to which five different factors affected the quality of their experience (see Table 1), and in this respect, a high similarity was observed between North and South. In total, at both Schools, around 84% of students believed the Lecturer to be the most important ingredient in their learning experience. This was followed by Assessment (42.1%), Curriculum and Reading Material (34.5% each) with the least influential being Technology (19.5%). Technology appears as the least important aspect, which highlights that students tend to focus more on achieving higher grades (following the curriculum and assessment programme) than on the technology aspect which seems not to be fully integrated. This finding is rather interesting and surprising as millennials spend much of their time interacting with technology (i.e., social media) yet do not appreciate it as an important influence upon their learning experience. In general, Year one students, in both Schools, view these factors as having a greater effect upon their learning experience.

Table 1: Factors Affecting the Quality of Experience

School / Factor	North					South					Total	
	Year			Total		Year			Total		All years	
	Yr1	Yr2	Yr3	Freq.	%*	Yr1	Yr2	Yr3	Freq.	%*	Freq.	%*
Lecturer	27	22	20	69	85.1 %	25	20	19	64	82%	133	83.6 %
Assessment	11	11	12	34	41.9 %	10	13	10	33	42.3 %	67	42.1 %
Curriculum	11	11	8	30	37%	9	10	6	25	32%	55	34.5 %
Reading materials	12	10	5	27	33.3 %	12	9	5	26	33.3 %	55	34.5 %
Technology	8	1	6	15	18.5 %	9	4	3	16	20.5 %	31	19.5 %

* %: percentages were calculated by dividing the frequency of each factor by the total students participating in the survey in each School, which is 81 for North and 78 for South. This applies to other factors in the study.

Source: Authors' own creation/work

4.2 Lecturer Ability, Assessment and Curriculum

The next item concerned students' opinion of their lecturers' abilities, demonstrated in Table 2. In general, students from both Schools perceived that lecturers were distinguished in providing real-life examples, as approximately 68% of students ranked this item first. However, At South, students seemed to value this item more than their peers in North. At North, the highest-ranking element was the positive learning environment fostered by lecturers, scoring around 62%, equally with South. The lowest-ranked element was out-of-class communication (30%) referring to office hours, replying to emails and queries etc. As at North, so too at South, the lowest-ranked factor was out-of-class communication (32%). Further, Year one students perceive lecturer abilities to be of greater importance than more senior students.

Table 2: Views on Lecturer Ability

School / Element	North					South					Total	
	Year			Total		Year			Total		All years	
	Yr 1	Yr 2	Yr 3	Freq.	%*	Yr 1	Yr 2	Yr 3	Freq.	%*	Freq.	%*
Use of real-life examples	17	15	15	47	58%	25	17	19	61	78.2 %	108	67.9 %
Communication	20	12	13	45	55.5 %	19	14	12	45	57.6 %	90	56.6
Out-of-class communication	11	9	4	24	29.6 %	11	8	6	25	32%	49	30.8 %
Communication of assessment criteria	17	13	10	40	49.3 %	16	19	11	46	58.9 %	86	54%
Positive learning environment	18	16	16	50	61.7 %	20	15	13	48	61.5 %	98	61.6 %

Source: Authors' own creation/work

The next item asked students to rank the importance of the support they received outside of the classroom in their learning experience (ranging from 1 not important to 5 very important). As outlined in Table 3, for both North and South, the majority of answers are within the 3rd (important) and 4th (fairly important) ranking, suggesting that support outside classroom was significant in their learning experience.

Table 3: Support Outside the Classroom

North					
	Not Important	Slightly Important	Important	Fairly Important	Very Important
Year 1	3	5	12	6	1
Year 2	1	3	5	12	7
Year 3	2	5	9	6	5
South					
	Not Important	Slightly Important	Important	Fairly Important	Very Important
Year 1	4	6	10	8	2
Year 2	1	2	7	11	8
Year 3	1	3	7	4	4

Source: Authors' own creation/work

Student views about the important elements of assessment (instructions, marking guides and grading) were then requested, and Table 4 depicts the results. At both Schools, Year 2 and Year 3 students show higher levels of satisfaction than do Year 1 students with this variable. At North, the overall management of assessment by the School was viewed favourably by students; particularly, feedback was considered to be timely (83.3%), and increased in Year 3, which is not surprising as the National Student Survey distributed to 3rd year students is highly influential on University rankings (Hopper, 2013). Moreover, given that North is a relatively new institution climbing up the rankings, attracting and retaining students is crucial for the institution's development and upward trajectory and hence efforts seem to be made to focus on getting the assessment programme right. However, in contrast to North, there is less satisfaction coming from students in respect of assessment. Particularly, grading, instruction, and timely feedback were seen as having shortcomings, and this might be something for North to investigate. In both institutions, however, students' evaluation of marking schemes tends to be declining, approximately 54%.

Table 4: Assessment Characteristics

School / Element	North					South					Total	
	Year			Total		Year			Total		All years	
	Yr 1	Yr 2	Yr 3	Freq.	%*	Yr 1	Yr 2	Yr 3	Freq.	%*	Freq.	%*
Instructions clear	16	24	22	62	79.4 %	16	16	16	48	59.2 %	110	69.1 %
Timely feedback	19	21	25	65	83.3 %	16	17	22	45	55.5 %	110	69.1 %
Grading clear	14	17	29	60	76.9 %	18	14	18	50	61.7 %	110	69.1 %
Marking schemes	17	13	14	44	56.4 %	13	14	15	42	51.8 %	86	54%
Link class and assessment	11	22	23	56	71.7 %	12	19	8	39	48.1 %	95	59.7 %

Source: Authors' own creation/work

The next section illustrates students' ratings of their assessment programmes in terms of their variety: examinations, coursework and presentations (Tables 5). Similar results were obtained in terms of assessment for North and South, with the majority of students finding the nature of assessments helpful in their efforts to achieve higher grades. The varied components of assessment (coursework, in-class tests, examinations and presentations) might have contributed to such results (Pacharn *et al.*, 2013).

Table 5: Variety of Assessments (examinations, coursework and presentations)

North					
	Not relevant	Not helpful	Neutral	Helpful	Very helpful
Year 1	0	2	5	14	6
Year 2	0	1	5	14	7
Year 3	0	3	5	12	8
South					
	Not relevant	Not helpful	Neutral	Helpful	Very helpful
Year 1	0	1	5	10	14
Year 2	0	1	4	12	12
Year 3	0	0	4	7	8

Source: Authors' own creation/work

In terms of curriculum design and what students found specifically helpful, the main findings for both cases appear in Table 6.

At North the main comment on the curriculum made by students was that books were easy to follow (42%), followed by extra materials and everything on the course at 34.5% each. At South, the fact that the books were easy to follow and everything else on the course were almost equal 59% and 57% respectively. In both cases, the least utilised item featured in the curriculum was the use of articles (8%). Indeed in Year 1 no such articles were used which is a common feature at this level. Overall, extra material was also chosen by approximately 42% of students.

Table 6: Curriculum

School / Element	North					South					Total	
	Year			Total		Year			Total		All years	
	Yr 1	Yr 2	Yr 3	Freq.	%*	Yr 1	Yr 2	Yr 3	Freq.	%*	Freq.	%*
Books easy to follow	13	11	10	34	41.9 %	11	19	16	46	58.9 %	80	50.3 %
Articles	0	1	6	7	8.6%	0	1	5	6	7.6%	13	8.%
Extra material	11	8	9	28	34.5 %	14	15	9	38	48.7 %	66	41.5 %
Everything	11	10	7	28	34.5 %	15	11	18	44	56.4 %	72	45.2 %

Source: Authors' own creation/work

4.3 Generic Skills

The questionnaire then focused on student perceptions of the generic skills acquired during their studies as illustrated in Table 7. The options included personal skills, work-related skills and general personal competency-related skills. Much criticism in previous studies relates to degree curricula focusing on the technical content required to secure exemptions from the professional body foundation examinations (ACCA, CIMA, etc.). This happens to the detriment of generic skills development.

Interestingly, the most frequent skill acquired by students is that enabling their research abilities. This is cited by more than 80% (average overall), indicating that both Schools have a research-led learning culture. Further, findings indicate both Schools to be successful in developing a range of generic skills among accountancy students, namely: organisational skills, time management, self-motivation, critical thinking, problem-solving and team-working skills. Clearly, the results from North and South demonstrate a variety of skills acquired by students. The present study confirms that students nowadays are not only equipped with technical skills but also a wide range of generic skills.

Not surprisingly, creativity was rated at the bottom of enquired skill (17.6%), as accounting is a rule-governed subject leaving little room for creativity followed closely by leadership and oral communication at 30% and 34.5% respectively. In both North and South, Leadership increases in Year 2 but reduces in Year 3 when the focus is on securing higher examination grades to satisfy the requirements for the professional body exemptions.

Table 7: Generic Skills

School / Skill	North					South					Total	
	Year			Total		Year			Total		All years	
	Yr 1	Yr 2	Yr 3	Freq.	%*	Yr 1	Yr 2	Yr 3	Freq.	%*	Freq.	%*
Teamwork	16	18	13	47	58%	18	22	17	57	73%	104	65.4 %
Critical thinking	15	19	22	56	69.1 %	16	18	21	55	70.5 %	111	69.8 %
Organisational skills	18	18	16	52	64.1 %	22	21	18	61	78.2 %	113	71%
Time Management	19	19	17	55	67.9 %	21	22	15	58	74.3 %	113	71%
Communication and	9	18	16	45	55.5	8	17	13	38	48.7	83	52.2

presentation skills					%					%		%
Leadership	3	13	6	22	27.1 %	4	15	7	26	33.3 %	48	30.1 %
Problem solving	15	17	14	46	56.7 %	17	21	22	60	76.9 %	106	66.6 %
Self-motivation	23	19	15	57	70.3 %	19	17	18	54	69.2 %	111	69.8 %
Creativity	0	8	3	11	13.5 %	1	11	5	17	21.7 %	28	17.6 %
Research	19	21	20	60	74%	19	24	25	68	87.1 %	128	80.5 %
Oral Communication	8	13	9	30	37%	8	11	6	25	32%	55	34.5 %

Source: Authors' own creation/work

4.4 Regression Analysis: Hypothesis testing

Before conducting OLS regression, the validity of the assumptions made was examined. Table 9 indicates the Tolerance and VIF scores which confirm the absence of any multicollinearity problem, since neither the Tolerance values are less than 0.1 nor the VIF values exceed 10. Further, un-visualised Normal P-P Plots confirm the normality of data, and Scatterplots support the linearity of the data, homoscedasticity, and independence of residuals and outliers.

Th OLS regression analysis was used to test the study's hypothesis that *Students' perception of their learning experiences (considering lecturer ability, assessment and curricula) affects the level of generic skills students acquire.* In this testing, we controlled for the students' year of study and the Business School to which they belonged. Model statistics, shown in Table 8, indicate the explanatory power to be significant ($p < 0.05$), and that the model has the ability to explain 39.6% of the variation in the level of earned generic skills. This result confirms that the study hypothesis of the study was upheld.

Table 8: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	F	p-value
1	.644	.415	.396	.11607	21.735	0.000*
*significant at: $p < .05$						

Source: Authors' own creation/work

The analysis reveals that lecturer ability and curriculum delivery appeared with a uniquely significant and positive contribution to the explanatory power of the model ($p < 0.05$). This implies that the enhancement of generic skills development is related to the quality of lecturer ability and the quality of the curriculum. In other words, the more students experience satisfaction with the teaching abilities demonstrated by their lecturers, and the greater the variety within the delivery of the curriculum, the more learning outcomes, and generic skills development ensue. Control variables, year of study and school, were not found to have significant impact, meaning that students' perceptions on the generic skills developed are not affected by variations of their year of study nor by the School with which they are affiliated.

Table 9: OLS Regression Results

	Unstandardised Coefficients		Standardised Coefficients	t	p-value	95.0% Confidence Interval for B		Collinearity Statistics	
Variables	B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
(Constant)	.075	.044		1.726	.086	-.011-	.162		
Lecturer Ability	.281	.043	.424	6.536	.000*	.196	.366	.906	1.103
Assessment	.079	.042	.120	1.871	.063	-.004-	.163	.930	1.076
Curriculum	.222	.049	.306	4.519	.000*	.125	.320	.831	1.203
Year	-.014-	.012	-.077-	-1.234-	.219	-.037-	.009	.977	1.023
School	.017	.020	.057	.847	.399	-.022-	.056	.855	1.169
*significant at: $p < .05$									

Source: Authors' own creation/work

4.5 Discussion

The study specifically addresses students' opinions on whether they received a high-quality learning experience on their HE course (lecturer, assessment and curriculum), and how their experience affected the level of generic skills they acquired. Students confirm the lecturer as pivotal to the quality of learning experience, and as gaining this respect through integrating different pedagogical techniques to provide a range of learning opportunities and to cater for the varying needs of students, as found in previous studies (Apostolou *et al.*, 2009; Mcvay *et al.*, 2008; Agogué and Robinson, 2021; Wong *et al.*, 2015; Lux *et al.*, 2023). The findings also indicate that the students preferred lecturers who instigated a positive learning environment and incorporated real-life examples within the academic curriculum, thereby expanding the student learning experience. This gives weight to the assertion by Sinnewe *et al.* (2023) that there is a need to encourage students not to rely purely on the technical knowledge of accounting but rather to be alive to the wider implications of the profession in terms of its social, environmental and political context. Out-of-class communication (office hours, replying to emails and queries etc.) was evaluated negatively when considered in the context of its contribution to the student experience. This raises the significance of spotlight on this aspect by business schools, which appreciated largely by students in line with the findings by Morgan (2014) and Gray and Hamilton (2014), lecturers who are approachable, easy to communicate with, and who work collaboratively with students, generate confidence among students and boost their confidence.

Students consider the assessment techniques they experienced as being appropriate, they felt they received timely feedback, clear instructions, and that their lecturers made good links between classwork and assessment. The nature of their assessments was considered to be helpful in promoting higher grades. The varied components of assessment (coursework, in-class tests, examinations and presentations) might have contributed to such results as the significance of utilising flexible and multiple assessment methods in HE is well understood (Pacharn *et al.*, 2013; Cook *et al.*, 2011; Mountain *et al.*, 2023) to boost student motivation and engagement.

Students also believe the variety of textbooks recommended to them by lecturers to have been very helpful and together with additional materials and contemporary articles, as making a large contribution to the quality of their learning experience. This mixture of curriculum delivery illustrates that students do not take a surface learning approach by wanting to learn the least to be able to pass an examination, but rather value the extra materials provided to them in terms of past examination papers, newspaper articles, videos, professional body books along with academic books, all of which enhance their understanding and their learning. This approach to learning aligns with a deep blended approach (Abraham, 2006; Bobe and Cooper, 2020), which encourages growth, and a rational understanding of the discipline (both on an academic and professional plane).

The findings in this study differ from the literature, yet concur with those of Jackson and Chapman (2012), Webb and Chaffer (2016), Baird and Parayitam (2019) and Al Mallak *et al.* (2020) who all find that students also develop non-technical competencies during their undergraduate studies. Clearly, the results demonstrate a variety of generic skills acquired by students (research, problem-solving, team-working, critical thinking, time management, self-motivation, and organisational skills), unlike reports in previous studies such as those by Ellington and Williams (2017), Flood (2014) and Hopper (2013). The present study confirms that students nowadays are equipped with a wide range of generic skills. However, leadership, oral communication and creativity skills appeared not to have been sufficiently. That said, creativity is hard to encourage in a rule-governed subject such as accounting (Sinnewe *et al.*, 2023); likewise with leadership which demands the ability to step outside of the mainstream.

In the literature it is clear that the curriculum, the teaching of it, and the assessment of learning by students are the principal determinants of how students relate to their learning experience, and ultimately the quality of their learning outcomes. The findings of this study align with these contributions in the literature (Abraham, 2006; Apostolou *et al.*, 2009; Mcvay *et al.*, 2008; Zusho, 2017, Diseth *et al.*, 2018; Weinhardt and Sitzmann, 2019; Alday and Budde-Sung 2021; Bobe and Cooper, 2020; Guo *et al.*, 2023), as our research demonstrates the strong association between generic skills development as a learning outcome, and teaching approaches and learning experiences, with an especial focus on lecturer abilities and how the curriculum is delivered. Hence, it is logical to argue that the student experience is heavily influenced by lecturer quality; and therefore, that because lecturers are known to be pivotal in promoting a good student experience, they must not only communicate their technical knowledge to students, but also develop other skills which enable them to adapt their teaching styles to be compatible with their students' learning. This will help them to achieve effective knowledge transfer. As an example, it may be useful for lecturers to integrate particular characteristics of several different learning styles and techniques to appeal to differing learning needs of students. In addition, the study outcomes indicate the need for a deep learning approach among students and this depends upon the richness of the curriculum delivery. Students did acknowledge the value of the extra materials they were given to support a more profound appreciation of their subject matter, for example they found past examination papers, articles, videos, professional body books, and academic books, to bolster their understanding and learning, and to underpin subsequent skills development (O'Connell *et al.*, 2023).

5. Conclusion

This study provides insights into the perceptions of accountancy students in two emerging UK HEIs in respect of their learning experience and its consequences on generic skills

development. Undoubtedly, the main factor influencing the quality of the student experience is the lecturer. Students appreciate lecturers who provide a positive learning environment, easy communication and some real-life examples during lectures.

Other than being faced in some instances by pressures due to multiple assignments/examinations, students rate their assessment programmes very positively, citing timely feedback, clear instructions, and good links between class and assessment as definite features.

Students find the wide-ranging books very helpful, and together with extra materials and articles, these make for a high-quality learning experience for students, suggesting that the curriculum delivered in both Business Schools results from a research-led philosophy and embodies a deep blended approach to learning.

One of the main findings of the study is the students' confirmation that they develop a comprehensive range of generic skills throughout their degree. Specifically, they identify soft skills concerned with research, problem-solving, team-working, critical thinking, time management, self-motivation, and organisational skills. The possession of these skills sets them on the right track for a successful career in practice or academia.

The findings of the study assert the main proposition of the study that perceived positive learning experiences (lecturer ability and curriculum) foster greater generic skills development; and post-pandemic, it is clear that the changes in the economic, technological, social, regulatory and global environment have meant that the profile of the desired accounting graduate is constantly evolving, demanding the possession of a range of generic skills. This study is valuable in providing a snapshot of the learning and teaching approaches in accountancy in a pre Covid-19 environment and their impact on the development of such skills. In doing this, it creates some benchmark for Business Schools and accounting educators against which to evaluate their current position and consider their achievement in curriculum delivery since the Pandemic and identify avenues for improvement. Future researchers might undertake a comparative study, using the outcomes of this study as a historical anchor to identify the change in development of this area of research. The greater insights provided by a comparative study of pre- and post-Covid delivery would also be helpful in curriculum planning which could take account of the need to equip students with the relevant skills for their future careers as professional accountants or academics. Efforts in this direction will generate more insights into this constantly evolving theme helping educators, policy-makers, and the accounting profession to produce attractive programmes that employ more efficient learning and teaching approaches.

Furthermore, these findings are useful for Business Schools and accounting educators in the UK wishing to consider factors that might increase their NSS scores and positively contribute to the next TEF. Internationally, findings will be also beneficial for business schools in countries that have similar national schemes for student satisfactions surveys and teaching excellence, such as Australia and New Zealand. This will be helpful for HEIs in countries, like the UK, that are highly dependent on the recruitment of international students, where student learning experiences are beneficial in the drive to attract more of these students to their establishments, and to particular degrees. Additionally, the findings may be helpful for educators keen to provide for students a better-quality experience and enhanced generic skills development that simultaneously aligns with professional requirements.

Given that the current study was conducted in two HEIs in the UK, it must be acknowledged that the study findings might not be generalised out of that context, but there is, nonetheless, scope for expansion to the international context by introducing replica studies in countries that have international business schools such as USA, Australia, new Zealand and Canada, to highlight changes after the pandemic. At the same time, as the consequences of student teaching and learning experiences on the development of generic skills were investigated quantitatively in this study, future research might undertake qualitative studies to secure a more in-depth understanding of this relationship. Furthermore, other quality dimensions of the student learning experience (e.g., workload, independence) could be addressed by future researchers to establish their influence upon the development of generic skills.

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