



External Peer-Review Models in Australian Accounting Schools: Current Status and Perceived Effectiveness

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Abstract

This study examines the current landscape of External Peer-Review Models (EPRMs) in Australian Accounting Schools, providing insights on their prevalence and perceived efficacy. Adopting a theoretical framework rooted in legitimacy theory, the research investigates whether accounting schools align their practices with societal norms, particularly in response to changing regulatory environments. Utilising a qualitative approach, interviews were conducted with 16 participants from both AACSB-accredited and non-accredited institutions in Victoria and New South Wales. Findings reveal diverse responses to EPRMs, with key findings emphasizing the importance of closing the loop in the Assurance of Learning cycle, calibration of learning standards, anonymity, credibility, prolonged engagement of external peers, and strategic partnerships with benchmarking institutions. Theoretical implications emphasize the role of EPRMs in assuring learning standards and maintaining legitimacy. This research contributes valuable insights for policymakers, educators, and stakeholders in understanding the current state and perceived effectiveness of EPRMs in Australian Accounting Education.

Keywords: External Referencing Process, External Peer Review Models, Measures of Effectiveness, Quality Assurance and Higher Education Standards Framework.

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Introduction

The question of quality assurance is explored in the context of Australian higher education regulations (HESF 2015) and accrediting body requirements. At a time when there are heightened pressures to ensure high-quality learning and teaching, there is a growing imperative to meet quality assurance standards and embrace Peer Review processes. This urgency is accentuated by the repercussions of Covid-19, prompting significant changes, particularly in the transition from traditional face-to-face practices to online platforms. Institutions must demonstrate accountability in their provision, methodologies, and resulting outcomes (Ozdil et al., 2023). This imperative spans all disciplines, including emerging areas such as the integration of sustainability issues into business curriculum. The increasing need for distinctiveness, accountability demonstration, and the delivery of quality education is further intensified by adaptations necessitated by the ongoing response to COVID-19 and subsequent recovery efforts. This study focuses on Accounting Schools in Australia, examining assurance within the learning cycle and the measures undertaken by Accounting Schools in response.

In this study “Quality refers to subjects that are aligned to overall programme/course objectives, where learning outcomes are aligned to threshold learning standards that are linked to learning activities and assessment that are reliable and valid” (Watty et al. 2014, p. 463). Quality can be conceptualised as the way an institution demonstrates accountability for the programs and units it provides, the standards it sets, the perspectives of students (and employers), and the reporting to stakeholders, along with the evaluation of actions taken. Accountability embraces what institutions do, a review of what they do (external referencing and benchmarking) and a subsequent report to stakeholders (Watty et al. 2014). In HESF 2015 academic Quality Assurance (QA) is identified as ‘Institutional Quality Assurance’ in which two essential prerequisites are identified: HEI is required to clearly define the quality that they seek (learning outcomes-knowledge and skills acquired, lifelong learning skills) and the quantitative measures or qualitative judgements adopted to achieve this. In practice, QA is synonymous with external reviews that provide external, third-party insights and recommendations for improvement (Ryan 2015). In Australia, quality has been assured using both internal processes in the form of self-review and external peer review including accreditation through professional bodies (Brennan & Shah 2000).

Australian Regulatory Environment

The Australian Qualification Framework and TEQSA are two pillars of the Australian HES regulatory environment. The former informs guidelines for the award of qualifications by crafting skill requirements, and the latter is responsible for policymaking, regulating and monitoring Higher Education Institutions (HEIs). TEQSA was established in 2011 to establish accountability and transparency across the sector and provide HEIs with minimum acceptable requirements for operation, registration, and re-registration. The HESF (2015) Framework underwent a revision in January 2017, establishing Higher Education Institutions (HEIs) accountability to TEQSA for furnishing evidence ensuring learning assurance and addressing any identified gaps in course reviews (Booth, Beckett & Saunders 2016). Section 5.3.2 of the HESF 2015 states:

“A comprehensive review includes the design and content of each course of study, the expected learning outcomes, the methods for assessment of those outcomes, the extent of students’ achievement of learning outcomes, and also takes account of emerging developments in the field of education, modes of delivery, the changing needs of students and identified risks to the quality of the course of study” (TEQSA 2015a, p. 11).

External referencing of learning standards is one option to provide evidence-based continuous improvement. TEQSA (2015b, p. 1) defines external referencing as a:

“Widely accepted feature of quality assurance in higher education. This means the provider comparing internal courses and quality controls with others within or beyond the institution. ‘Benchmarking’, ‘moderation’ and ‘peer review’ are common methods of external referencing used for particular purposes”.

External referencing is a process in which subject matter experts participate as external academics and review samples of assessment representing graduate-level course learning outcomes (LOs) to provide feedback to course leaders on the quality of student work, assessment design, practices and achievement or demonstration of LOs for future improvement and success at the program level against those from comparable courses (Bedford et al. 2016; Sefcik et al. 2018). External referencing can be undertaken by adopting one of several EPRMs. An EPRM is a mechanism to facilitate and assist academic experts to undertake honest, impartial, unequivocal, and critical reviews of students’ work. Comments and recommendations of this process are part of the process to identify gaps and assure learning (Lee et al. 2013; Smith 2006). To meet external referencing norms of EQSA, a few initiatives and EPRMs have been launched in establishing validity and reliability in assessing student work and achieving LOs (Krause et al. 2013). EPRMs assist in improving and assuring learning and in compiling data for compliance and demonstrating accountability to TEQSA (Krause et al. 2014; Booth, Beckett & Saunders 2016).

Enhancing Academic Standards through External Quality Assurance Models

The Quality Verification System (QVS) was developed by the Group of Eight (Go8) universities in Australia to assess and confirm the appropriateness of Learning Outcomes (LOs) and awarded grades. It aims to elevate academic standards and foster discussions on good teaching and learning practices. External peer review, conducted by senior academics at Professorial level, provides an overall risk summary to Quality Assurance (QA) along with necessary resolution actions (Booth, Beckett & Saunders 2016). Inter-institutional Review (IIR), developed by Krause et al. (2014), ensures validity, reliability, and comparability of assessment outcomes and learning standards in Australian universities across various disciplines. Two partnered universities, with two external peer reviewers randomly assigned, review the same course's final year unit. Reviewers receive unit outlines, LOs, assessment tasks, grading rubrics, and de-identified assessments in four grade bands.

The External Calibration and Assurance (ECA) model, utilising a community of practice and collaboration, involves academics, industry bodies, and professional representatives in calibration workshops. This approach, outlined by French (2011), aims for overall agreement in applying learning standards. Calibration, based on expert-reviewed assessment tasks and student work, is benchmarked against Threshold Learning Outcomes in accounting. External Referencing of Standards Project (ERoS), drawing on existing External Peer Review Models (EPRMs), contributes to QA and quality enhancement. Established to be scalable and transparent through collaboration among Higher Education Institutions (HEIs), it focuses on capstone units, utilising external peer reviewers to judge assessment practices and evidence of LOs attainment.

The study's first research question explores the current view and position of external referencing in Australian Accounting schools. Understanding the adoption of EPRMs becomes crucial for schools to comprehend operational insights, required implementation processes, necessary resources, organisational learning/training needs, and the potential preference for a

customized EPRM. The absence of EPRMs in accounting schools may be attributed to the recent TEQSA regulation in HESF and the time required for implementing changes.

Measures of Effectiveness in External Peer-review Models

As the landscape of higher education evolves, the evaluation of External Peer-Review Models (EPRMs) becomes imperative, particularly in the Australian context, where the focus is not only on the quality assurance approaches adopted but also on the measures employed to assess the achievement of Learning Outcomes (LOs). Shah (2013) examined the effectiveness of external quality audits by the Australian Universities Quality Agency, excluding consideration of QA approaches. Recent studies focus on QA approaches for better Assurance of Learning (AoL). Krause et al. (2012) suggested evaluating existing Peer-Review Models (EPRMs) regarding their strengths and practicality, emphasizing assessment artifacts. However, Booth et al. (2015), Bedford et al. (2016), and Sefcik et al. (2018) proposed best practice criteria without identifying measures of effectiveness, leaving a gap in understanding effective QA from academics' perspectives.

Until recently, learning quality relied on proxy indicators like student satisfaction and employability. Government agencies now emphasize evidencing Learning Outcomes (LOs). Australian Higher Education Institutions (HEIs) pursued QA initiatives for validity, reliability, and achievement of learning standards (Watty et al., 2014; Bloxham et al., 2015; Scott, 2016; Beutel et al., 2017). Despite Bradley's (2008) advice to develop explicit indicators, the question of what HEIs should measure remains unanswered (Oliver and Jorre de St Jorre, 2018).

Australian HEIs experimented with external peer review, guided by HESF 2015. Skepticism exists regarding the effectiveness of new initiatives in assuring standards (Coates and Mahat, 2014). Scarce research in the Australian Higher Education Sector (HES) explores the adoption of EPRMs as QA approaches. In accounting education, evidence is needed for the quality and achievement of predetermined Teaching and Learning Outcomes (TLOs) (Watty et al., 2014). Bedford et al. (2016) identified best practices but left the effectiveness question largely unexplored, as echoed in the recent study by Sefcik et al. (2018). The second research question is vital: 'In EPRMs, what measures of effectiveness are considered effective for external referencing by Australian Accounting schools?' Understanding effectiveness is crucial to prevent operational issues and ensure evidence provision aligns with HESF 2015.

Theoretical Framework

This study investigates the current state of external referencing and the perceived effectiveness of external peer-review models to assure learning in Accounting Education adopting legitimacy theory to assist in understanding choices. Legitimacy is a status where firm actions are seen to be congruent with society's norms, values, belief and definitions (Pfeffer & Salancik 1978; Suchman 1995) Legitimacy theory assists in understanding the acceptability of behaviours within a community. Are accounting schools responding to change in the way that their stakeholders and community expect? What has been the response to the changing regulatory environment and stakeholder expectations?

TEQSA has the mandate to implement regulations acceptable to society where legislation reflects the norms of society. Implementation of these rules is part of the legitimising process, with the regulator being the agent of the community in implementing societal norms. A question arising with the introduction of new legislative requirements, and an implementation body (TEQSA) is identifying the impact that this has on legitimacy, why the changes were necessary and whether the organisation (i.e., the University) must act to maintain/repair

legitimacy. This is exemplified in Figure 1 where an organisation must move from one state of legitimacy to another. This occurs when the existing state of legitimacy is no longer adequate, and change is implemented. During this period of unrest, organisations must adapt to the new environment and move to a ‘new’ level of legitimacy and maintain their right to operate meeting accountability expectations. For example, the necessity to adopt a QA approach for compliance with the HESF 2015. While organisations retain previous legitimising actions such as holding AACSB accreditation, they also need to adopt EPRMs for external referencing to produce evidence they are assuring learning, calibrating standards, engaging in continuous improvement in teaching and learning practices and ensuring comparability in learning standards.

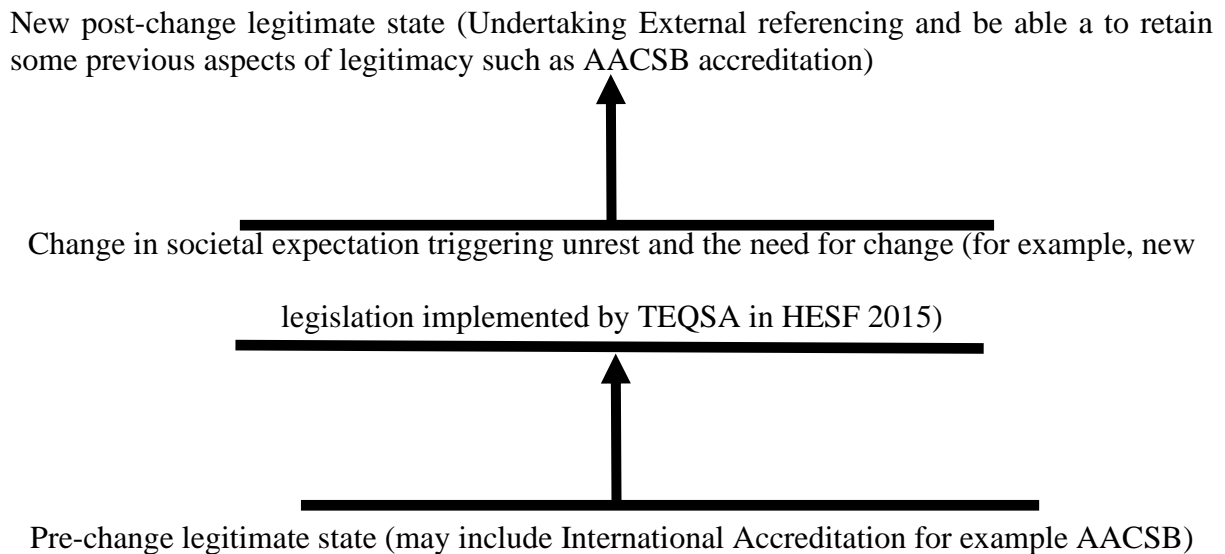


Figure 1. Process of Changing Legitimacy (and achieving Accountability Obligations)

Research Methodology

A qualitative methodology was adopted utilising interviews to gain data for this exploratory study. Interviews are widely adopted and recognised as a method of data collection in the field of accounting (Qu & Dumay 2011). The aim of the interviews was to explore externally referencing, the state of play and the perceived effectiveness of EPRM models in accounting schools. Interviews were undertaken with 16 participants, expected to possess knowledge of changes taking place, from eight accounting schools. Three of these schools were accredited with AACSB, five were not.

The participants were academics working in accounting schools in Victoria and New South Wales. Participants were selected due to their responsibility for overseeing the implementation of Assurance of Learning (AoL), accreditation procedures and standards or matters related to QA within their organisation and expected therefore to have an informed view of QA policies and practices. All interviewees were de-identified and assigned codes (see Table 1).

Table 1. Participants' Information

Interviewees	Accounting School	AACSB Accredited	State
A, B	A1	Yes	NSW
C, H	B2	Yes	NSW
D, E, F, G	C2	Yes	Vic
I, O	I1	No	NSW
J	J1	No	Vic
K	K1	No	Vic
L, P	L1	No	Vic
M, N	M1	No	NSW

Data was manually analysed (O'Dwyer 2004). Of these eight business schools, an equal number of participants were interviewed from three AACSB-accredited schools and five non-AACSB-accredited schools. All interview recordings were professionally transcribed. Interview data was analysed manually supported with NVivo Pro Computer Assisted Qualitative Data Analysis Software (CAQDAS) to improve the robustness of results (Wickham & Woods 2005). NVivo Pro software was adopted to code transcription results based on themes.

Results

External Referencing at Accounting Schools

In examining the results, notable trends emerged. Addressing the first research question - 'What is the current view and position of external referencing in Australian Accounting schools?'—revealed a generally minimal level of involvement, despite an apparent interest in exploring external referencing.

Interviewees' responses about their schools' engagement in external referencing of accounting programs (ERP) yielded insightful results, as depicted in Table 2. Among the 16 interviewees, 9 indicated that their schools did not undertake external referencing, while 2 did not provide a response. Interviewee M mentioned that their school was not currently engaged in ERP but was in the preparatory stages. There was a potential misunderstanding in one instance, as Interviewee A claimed their school did not undertake ERP, while Interviewee B from the same school indicated limited involvement, specifically in their Master of Professional Accounting program. School A1 appeared to be the sole participant in ERP, although uncertainty lingered (Interviewee A, from the same school, suggested otherwise). In a separate case, Interviewee C asserted that the school did not engage in ERP, whereas Interviewee H from the same school affirmed that it was currently being conducted.

Table 2. Is External Referencing Undertaken?

External Referencing	Interviewee	Number	Schools
Is Not undertaken	A, C, E, I, J, L, M, N, O, P	10	A1, B2, C2, I1, L1, M1,
Not sure	H	1	B2
Aspire to undertake	F	1	C2
Undertaken	B	1	A1
In preparatory stages	M	1	M1
Developing partnerships	K	1	K1
No Response	D, G	2	C2

A number of reasons were identified by the interviewees for their responses – Interviewee H indicated his School was currently planning or in the preparatory stages in collecting data for

external referencing, Interviewee's A and C indicated that their Schools were gathering expertise and evaluating various EPRMs. While Interviewee E indicated their School was working toward understanding Domain 5 (HESF 2015). In the case of Interviewee's M and N they indicated that the, focus of senior management was on AACSB accreditation and in developing internal QA capacity and developing staff preparedness.

Interviewee B from school A1 reported that external referencing had commenced in the Master of Professional Accounting "We've been involved in external benchmarking our Master of Professional Accounting. Earlier this year we asked... senior academics from other institutions, business schools in Australia, to review the outcomes of two units of study in that degree and they completed a report along the lines of the Group of Eight quality verification system".

Measure of Effectiveness of EPRMs

In addressing the second research question—"In EPRMs, what measures of effectiveness are deemed effective for external referencing by Australian Accounting schools?"—several insightful inputs were provided. These inputs suggested that, although schools, in general, had not embraced external reviews, they were contemplating the process.

Closing of the Loop in AoL Cycle

The culmination of the AoL Cycle, known as Closing the Loop (CTL), is anticipated to serve as the final stage in realising learning outcomes and elevating the quality of educational programs. According to Interviewee G, CTL plays a pivotal role as a gauge of effectiveness: "It involves closing the loop in assurance of learning. Once you have addressed a specific issue, such as the development of communication skills, and your accounting graduates are now showing improved performance, that becomes crucial, and I believe it's one measure of effectiveness."

The opportunity to address concerns within Closing the Loop (CTL) arises through the implementation of remedial actions, followed by assessments to gauge their effectiveness. Interviewee A highlighted their approach to measuring the effectiveness of post-CTL remedial actions by examining the actions taken in the subsequent semester to verify issue resolution. At a non-AACSB school, Interviewees K and M identified CTL as one of the effectiveness measures in the peer-review process. Building on the internal success of CTL, interviewee M anticipated that involving external peer reviewers would identify teaching and learning issues and recommend actions for improvement.

"We have identified weaknesses traditionally through the [internal peer] review process. We then identify any loopholes along the process. For example, we have just recently done a closing the loop session where various unit coordinators who giving us account of what went on correctly, what didn't go on well and through that, we then have a committee which looks at that and how we may be able to improve that ... I expect a similar process and results from external peer review and that can be considered effective" (Interviewee M).

However, Interviewee P agreed with interviewee M in adopting CTL internally a timely approach to address issues in teaching and learning is better than waiting for EPR to happen.

Calibration of Learning Standards

Calibration of the measurement in achievement of learning standards is a means to ensure shared understanding of learning standards while undertaking external referencing.

Interviewee B indicated calibration of learning standards was a measure of effectiveness in the external peer-review process. Interviewee B held that the calibration of learning standards

is one of the measures of effectiveness in the external peer-review process: “Selecting my externals—that they are calibrated. Understandings need to be calibrated to what the words and the standards say and what their peers have helped them to come to understand ... So, number one is that’s one measure”. Interviewee H noted that EPR in external referencing is important to calibration as it leads to greater consistency in marking.

For non-AACSB schools, the reason behind calibration is to measure the effectiveness of the EPRM based on a shared understanding of learning standards among participants at accounting schools prior to the external peer-review process. Interviewee K expressed this as follows: “I think that [calibration] is going to be effective and it’s important to have shared understanding before we start this [external] review” (Interviewee K). Further, to assure learning, improve teaching practices and reduce variability in grading between assessors, Interviewee P explained that calibration in EPRMs is aimed at two things. First, adopting extensive professional learning approaches to assist in removing subjective frames of reference to learning standards. Second, boosting the objectivity or trustworthiness of the judgement of markers, including external reviewers, resulting in consistency of learning standards.

Anonymity of the External Peer Reviewers

Anonymity of the external peer review process was indicated to be important. Interviewees G, H and E believe that anonymity in the external peer-review process is indispensable. For example, Interviewee H commented:

“... people would want anonymity, especially if you don’t have very nice things to say—you don’t want an academic coming back to you, privately emailing you” (Interviewee H).

The confidential feedback with no identity attached enhances the chances of acceptance of the process among participants of the peer-review process.

However, responses were not consistent. Interviewees A and B, who belong to a Go8 university suggest that anonymity is not necessarily a good alternative. Interviewee A argued:

“I see no need at all for anonymity. In fact, I think that it could actually lead to game playing in and of itself because the peer-review folk can hide behind anonymity. If they know that they are also being observed, then I think you get the likelihood of credibility being enhanced in both directions”.

Conversely, Interviewee B affirmed that their approach to assure quality (QVS) is not as good as other approaches because the anonymity of external peer reviewers is not maintained:

“I don’t think it [QVS] is as good as other approaches which are more anonymous and engage more than one reviewer and also have reviewers who have been engaged in calibration around their understandings of the threshold learning outcomes”.

Without anonymity, the selection of peer reviewers for the external peer-review process (followed by QVS) for external referencing could be biased and based on a mutually agreeable relationship. This may result in a good external peer-review report that does not reflect genuine, objective assurance of the quality and comparability of educational programs among accounting schools. Anonymity encourages assessors to engage with the work in a way that is non-threatening and non-judgemental. In commenting on QVS Interviewee B indicated that this approach to assure quality (QVS) was not as good as other approaches because the anonymity of external peer reviewers was not maintained.

At non-AACSB schools, Interviewee N supported double-blind peer reviews, while interviewee L broadly supported anonymity of peer reviewers by comparing this to the quality processes of reputable journals in external peer reviews to avoid conflict and ensuring objectivity. “if you submitted a paper or journal article, in theory at least, the reviewer doesn’t know who you are and you don’t know who the reviewer is so I think that’s fair” (Interviewee L). This process avoids conflicts and ensures objectivity in feedback and/or recommendations.

Prolong Engagement of External Peers

This refers to a long-term association of an external peer reviewer with the peer-review process in external referencing of a school. Continuity of, and a long-term association by an external peer reviewer with a school in the peer-review process in external referencing is seen as a measure of effectiveness on the basis that it results in familiarity with the institutional context (for example, academic and professional staff, curriculum, and teaching and learning practices). Interviewee F commented that:

“Maybe that [prolonged engagement] would be more effective ... they [external peer-reviewers] get a knowledge of the context ... the ones that are working in the systems and so they probably know more than some other external consultant that can come in and plan the number and they do a report and then go off and do something else”.

Interviewee C also supported prolonged engagement on the grounds of continuous improvements: “That [prolonged engagement] would be my view, because it’s understanding the context and working with it and seeing continuous improvement hopefully, or, if not, then looking at why that hasn’t occurred”. Interviewee C conveyed that continuous improvement is a function of prolonged and continuous engagement of the external peer-review process.

Favouring prolonged engagement, Interviewee E highlighted the disadvantage of a short-term association of external peer-reviewers for example academics tend not to remain meaningfully involved in the external peer-review process if they are informed/aware of the short-term engagement of external peers. Interviewee G referred to the long-term learning in prolonged engagement which also prevents staff from returning to older practices identified as problematic:

“Yeah, because of the half-life of judgement. We find that people who have been involved with ... this is like ‘forgetting curve’—there’s the learning curve and the forgetting curve ... In other words, you tend to not return to your old bad habits”.

“Longevity in the engagement of external peer reviewers works as a way to monitor teaching and learning practice to achieve continuous improvements. Effectiveness needs to be tied to ongoing and regular peer reviews “... the sort of peer review that we’re talking about, on an ongoing basis ... an ongoing process [external review process], then I think it does mean good learning outcomes for the students [in accounting]” (Interviewee L). “Ideally, a constant [peer review] process would be more effective ... the way things change ... the way the business world is moving ... (Interviewee K).”

Regardless of the choice of EPRM for external referencing, interviewees saw the process from a practical viewpoint to bring effectiveness to the process. They suggested conducting external peer reviews on a continual basis to ensure ‘best practice’ led to improving QA processes, policies and practices.

Credibility of External Peer Reviewers

The credibility of an external reviewer in the peer-review process was considered a measure of effectiveness. Interviewees identified competency, expertise, experience, and objectivity as

measures of credibility in the review process. The expertise interviewees wanted to see in an external peer reviewer was evidence of an understanding of teaching and learning to ensure recommendations reflected feasibility and productivity concerns. Interviewee B stated that they have received better suggestions and quality feedback from people with a learning and teaching background:

“we pick people who have an L&T background, we tend to get better suggestions from them than I think we would otherwise ... both of the reviewers that we selected are in business schools that are AACSB accredited one of the reviewers is intimately involved with AACSB and assurance of learning and so this particular reviewer was very experienced and gave us much more quality feedback”.

The quality of feedback accompanying recommendations may have a strong bearing on the policies and practices of QA. Thus, it becomes pivotal for the credibility of external peers to have expertise and an appropriate educational background. It was strongly believed that external peer reviewers must be competent if an objective review was to be undertaken.

Interviewee H emphasised the importance of an external peer reviewer belonging to the accounting discipline so that they can contribute objectively in assuring learning commenting:

“Peer review has been good for cross-fertilisation, but peer review has also been difficult in that we have non-discipline-specific people reviewing. So, in auditing, I found out that somebody from midwifery and nursing was peer reviewing mine ... So I think that when we do have peer-review, obviously there needs to be peer review within the discipline”.

Interviewee F supported this and even considered not implementing the recommendations of EPR if the reviewer had inadequate expertise. Concurring with interviewee H and F, interviewee L believed that an external peer reviewer should be experienced and have expertise in the discipline under examination. The greater the examiner’s experience and expertise in the accounting discipline, the greater the likelihood of better outcomes and organisational learning.

Lastly, to ensure objectivity in external peer reviewing and maintain credibility in the reviewing process, Interviewee L advocated the rotation of external peers to enable accounting schools to keep the peer-review process effective so that external peer reports were based on facts and not on relationships: “... the peer reviewer needs to be seen a little bit like an auditing process and if you look at an audit process, one of the things you want is auditor rotation. So, from that point of view, going forward, you shouldn’t have the same peer reviewer each time. I would look to see the rotation as being part of an effective way of seeing that you’re not just building up a good relationship with somebody and they’re giving you a good tick-box. I would rotate them around so that you don’t get to create too many problems”. In sum, all interviewees considered the credibility of external peer reviewers to be at the heart of the peer-review processes to ensure their suitability to act as an external reviewer.

Characteristics of Partner Institutions

A collaborative approach and openness among participants are required for a successful benchmarking exercise (Booth & Read 2016). The collaboration and partnership among participants provide an opportunity to share their experiences and practices leading to the creation of an environment of collegiality which is a feature of a good QA system (Cheung & Tsui 2010). For peer review to be effective, interviewees mentioned the need for strategic partnership between participant for example,

“I think it makes sense to benchmark with another institution and have a sort of a partnership relationship with them that we agree that we will work together ... I think there’s some real benefit from developing a more strategic partnership” (Interviewee B).

Interviewee D drew attention to the treatment of institutions involved in external referencing as collaborators, not competitors. This approach to the external peer-review process would then serve as a mechanism to drive institutional change and quality improvements:

“You don’t treat them [benchmarking partners] as competitors; you treat them as peers who want to achieve the same thing ... Collaborators and that’s also very important—don’t look at it from an adversarial point of view but as a collective” (Interviewee D).

Interviewee L emphasised that for external peer review to be effective, the accounting school must be at a physically separate location so that they were not close competitors. In collaborating for external referencing, competitors may be hesitant to share their unique and/or innovative teaching and learning practices that help them to tap into the higher education market at the domestic and international level. However, if the process is to work, co-operation is important. Interviewee L stressed the ‘proximity’ argument by citing the example of the proximity of Swinburne and Deakin University:

“... it would be useful to have peers that, for the purpose of this type of process, that are not immediate competitors ... I think that’s important for the effectiveness of that peer-review process, because I think you want to take the competitor element out of it, otherwise you’re not going to see the sort of cooperation I think that you would see if you put ... I think for effectiveness, not only does the person need to be an expert. I think there needs to be a degree of [physical] separation” (Interviewee L).

Effectiveness in the peer-review process can also be hindered by not having compatibility in terms of program offerings, mode of offerings and standards (for example, admission policies). These must all be considered when deciding on partner institutions for external referencing.

Specialised Professional Staff for External Referencing

Hiring or appointing specialised professional staff was seen to ensure effectiveness in the peer-review process. The reason to hire a program director and program manager, was given by interviewee B:

“... a professional staff person will often keep the organisational knowledge about a program beyond an academic who is the program director, who will move on. And, in some degrees, we’ve got program directors who have changed every year and that means the organisational learning is lost when that person moves on and so always having a program manager does help improve and get systems in place and start to share that inside knowledge because they’re with that program”.

Interviewee A commented that their school plans to appoint a specialised staff member who would be in a better position to lead external referencing and choose an appropriate EPRM: ‘we are about to appoint an incoming director of program accreditation and assurance and that person definitely would be leading our approach to externally reference or peer review’. Interviewees E and F reported the presence in their school of specialised staff to conduct QA activities. Appointing specialised staff for external referencing appeared more common for AACSB accredited schools.

Discussion

This paper reported on a study which explored two research questions: the first considers the question, *'What is the current view of and position of external referencing in Australian Accounting schools?'* and the second, *'In EPRMs what measures of effectiveness are believed to be effective for external referencing by Australian Accounting schools?'* There did not appear to be many accounting schools actively undertaking external referencing. However, most indicated that they were looking at introducing a peer review process. It was clear that accounting schools have identified measures to ensure the effectiveness of the QA process including ongoing and regular [external] peer review processes.

In considering the first research question addressing the current state of external referencing only one accounting school (A1) indicated that they were. However, this result was confusing in that of the two interviewees from this school, a GO8 University with AACSB accreditation, one indicated that external referencing was not undertaken. This may well reflect a difference in interpretation between AACSB expectations and the Australian regulatory framework. The Interviewee did not indicate any specific reasons why external referencing was not undertaken, however it would seem that influential factors include: the time left (until end of 2021) to submit evidence of compliance with institutional QA to TEQSA; preparation time required in assessing the way forward and identifying an appropriate benchmarking partner, identifying external peer reviewers, providing training to staff and staff at comparable institutions, hiring specialised staff, developing internal QA systems and processes, and designing tailored peer-review processes suitable to the benchmarking needs of the university; studying the feasibility of the adoption of available EPRMs in the context of the Australian HES; top management's focus on maintaining or seeking AACSB accreditation; and remaining unaware of or complacent about changes introduced by HESF 2015.

What was interesting was that interviewees were selected from staff who were expected to have a knowledge of quality assurance, assurance of learning and regulatory changes, and an understanding of what was happening within their schools. In School C2 there were four interviewees of whom two did not respond to the question, one indicated that external referencing was something they aspired to and the final interviewee indicated that external referencing was not undertaken. This does suggest that there may be a need to focus on professional development in regard to this aspect of learning and teaching to ensure staff have an increasing awareness of changes in expectations. Particularly in reviewing responses (and non-responses) which indicated of 16 Interviews, 13 interviewees indicated that their schools did not undertake, were not sure or did not respond to the question. Interviewee M was unique in indicating that currently their School did not undertake external referencing but were in the preparatory stages of doing so. It is also worth noting that of the AACSB Accredited Schools none appear to undertake external referencing.

In response to the second research question, interviewees at AACSB and non-AACSB schools indicated that EPRMs could be effective in external referencing to assure learning, provide the ability to calibrate learning standards, were anonymous and credible external peer reviewers engaged for sufficient time that in-depth understandings could be achieved. Strategic partnerships between external referencing partners and appointment of specialised staff for external referencing were two non-EPRM related measures considered by interviewees. What is important is meeting stakeholder expectations (and achieving legitimacy for the education process and institution) in providing the framework to deliver quality in education skill development and in meeting the needs of students and employers (Starkey & Tempest 2008).

Interviewees A, G, K M and P indicated that EPRMs could be an effective measure if the CTL within the AoL cycle could assure the achievement of LOs. It has been found that AoL can provide directions to QA, quality enhancement and continuous improvements (French et al. 2014; Lawson et al. 2015). The CTL practices by accounting schools can be understood in the context of legitimacy theory as assuring learning and maintaining the quality of learning, and teaching requires a process and practices in place acceptable to stakeholders, demonstrating accountability, to gain and maintain legitimacy (Tullis & Camey 2007; Radu & Redien-Collo 2012).

Calibration of learning standards was seen as a measure of effectiveness. Interviewees B, H, K and P considered calibration to be an effective measure of EPRMs on the grounds that it encouraged shared understanding of and consistency in assessment between participants from institutions involved in external referencing. Calibration is able to address concerns raised by researchers as it allows the development of (and discussion of) a shared understanding of learning standards (and implications for learning outcomes and assessments). Bloxham (2009); Bloxham, Hudson, den Outer and Price (2015); and Rust et al. (2015) criticised the external examiner system on the basis of assumptions that are made including the interpretation of standards by external examiners, assessment of literacy and credible marking practices.. This study supports the benefits of calibration established in the literature for example boosting the objectivity or trustworthiness of external reviewer judgement (Barrie et al. 2014) and reducing grader variability in assessment of accounting LOs (O'Connell et al. 2015). Since the purpose of calibration is to assure learning, that accounting students are awarded qualification that align with the disciplinary TLOs and to make them comparable with graduates from other schools, calibration can be seen as a step to demonstrate a broader role of business schools in society and the HES to enhance legitimacy efforts (Rasche & Gilbert 2015; Snelson-Powell, Grosvold & Millington 2016).

A further measure of the effectiveness of EPRMs was the importance of anonymity in the review process. Interviewees A, B E G, H, L and N indicated the importance of the anonymity of external peer reviewers in an EPRM as a measure of effectiveness. The value of blind peer review or anonymity in the external peer-review process was supported on the grounds that it ensured the process was non-judgemental and non-threatening and encouraged greater involvement on the part of assessors (Krause et al. 2014). Moreover, it is established that fairness can be added to assessment practices through a blind peer review (Bloxham 2009). Anonymity in EPR enhances the legitimacy of the review, preventing relationships between reviewers and institutions to influence the process (Bloxham & Price 2015).

The prolonged engagement of peer reviewers and the continuity of the external peer-review process in terms of institutions undertaking external referencing was identified as a measure of effectiveness leading to continuous improvement and assuring the attainment of graduate attributes (Interviewees C, E, F, G, K and L). This supports Rust et al.'s (2015) suggestion for the UK's external examiner system to engage external peer reviewers during the year and not just at the time of review and assessment. Kis (2005) recommended regular and cyclical quality monitoring for long-term impact. Longer term engagement and continuity of external peers should assist Schools in identifying issues, closing the AoL loop and gauging the effectiveness of the interventions recommended. This would assure learning and produce evidence of commitment to continuous improvement; such evidence as required by TEQSA and in meeting educational and market expectations to establish legitimacy (and be seen to achieve accountability obligations).

The credibility of external peer reviewers as competent, ethical, disciplinary experts and experienced peer reviewers was considered a measure of effectiveness of EPRMs (Interviewees A, B, F, H, L, and M). Interviewees considered an external peer reviewer should have a teaching and learning background and be a disciplinary expert to ensure a deeper and better understanding of the courses (disciplinary knowledge). To this end, most Australian universities have mandated those programs be reviewed by an external peer reviewer who is a disciplinary expert (Probert 2015). Moreover, TEQSA, in its guidance note for external referencing, has made clear that a review must be conducted by someone who is competent. The greater the reviewer's experience and expertise in the discipline, the more likely that institutions will consider accepting recommendations of the reviewer. Assuring learning, improving teaching, and learning practices and improving QA practice and efforts will result in quality education and maintaining legitimacy status (Radu Lefebvre & Redien-Colloot 2012). The credibility of external peer reviewers will result in, a more objective assessment of students work and result-driven recommendations to address issues to assist CTL improvement in the AoL cycle.

A collaborative approach and openness among participants are required for a successful benchmarking exercise (Booth & Read 2016). The collaboration and partnership among participants provide an opportunity to share their experiences and practices leading to create an environment of collegiality which is a feature of a good QA system (Cheung & Tsui 2010). The need for strategic partnerships and a collaborative approach (for example, a symbiotic relationship) with mutual benefits to the institutions involved, instead of a competitive spirit, between the partners of external referencing was considered a measure of effectiveness of EPRMs by Interviewees B, D and L. This not only aligns with the TEQSA's guidance note on external referencing but also supports that of Seyfried and Pohlenz (2018), which showed that cooperation between institutions is a precondition for larger perceived degrees of QA effectiveness. The establishment of a partnership or choice of partner could depend on several factors, for example, membership to a group of universities (for example, the Go8) and comparability in course offerings, strategic intent, method of delivery and admission policies, for example, Go8 universities may like to externally reference themselves with member universities due to strategic alliance. This could also be a way to confer legitimacy to each other (Stensaker & Harvey 2006).

Interviewees A, B, E and F perceived that the appointment of specialised professional staff to lead the ERP would assist in developing a more sustainable end-to-end process of peer reviewing for participating institutions which would increase the effectiveness of the implementation of EPRMs in accounting schools. The results are similar to that of Seyfried and Pohlenz (2018), which empirically established that the QA manager's role as a promoter of QA exhibits significant correlations with perceived effectiveness in German HEIs. However, a range of OLTC projects (for example, ECA, IIR and ERoS) in Australia indicate that hiring of specialised staff is not a prerequisite for the implementation and success of EPRMs.

Practical Implications and Theoretical Implications

By drawing on the qualitative results this exploratory study offers a number of practical and theoretical implications. First, to comply with the HESF 2015, schools are now required to undertake external referencing. It is important that participating institutions act in a collegial way and develop strategic partnerships, rather than behave as competitors. Second, this study has offered insights into operational aspects of EPRMs, including selecting anonymous external peer reviewers who are disciplinary experts, not interested in political games and credible in a process to assure learning for continuous improvement in teaching and learning

practices. Further, the results suggest that incorporating calibration of learning standards into an adopted EPRM would be beneficial in better understanding learning standards.

This study has identified legitimating strategies (and processes to ensure accountability obligations are met) adopted by accounting schools such as establishing strategic alliances for external referencing and hiring specialised staff to signal the intent of the school to demonstrate commitment to a structure which assures learning and maintains quality education. Accounting schools remain legitimate and maintain legitimacy by meeting the expectations of TEQSA by intending to undertake external referencing (compliance with HESF regulation).

Research Limitations

Like any study, there are several limitations to acknowledge. Firstly, the sample size was confined to 16 interviewees from eight accounting schools, restricting the extent of generalisations that can be drawn. To mitigate this limitation, efforts were made to interview a diverse range of academic staff, aiming to extract rich and detailed descriptions from the data collected, thereby assisting readers in considering interpretations and the transferability of results (Lincoln & Guba, 1985). Secondly, interviews were conducted based on the acceptance of invitations, with only academics who volunteered participating. While this approach might have influenced the nature of the information collected, it could also mean that the participants were those with the most significant interest in the discussed issues. Thirdly, the literature on external referencing in the current Australian regulatory environment is limited due to the recent implementation of HESF 2015. To address this, numerous reports from the Office of Learning and Teaching Commission were consulted. Finally, qualitative interviews inherently carry biases, including the framing of questions, influencing responses, predisposition towards specific expressions and keywords, and selectivity in using quotations to illustrate certain points, potentially impacting interpretations.

Conclusion and Directions for Future Research

The findings revealed that most of the sampled accounting schools did not engage in external referencing. Participants identified several common measures of EPRM effectiveness, including CTL in the AoL cycle, calibration of learning standards, ensuring anonymity, credibility, and sustained engagement of external peer reviewers, as well as strategic partnerships with external referencing partners. Participants from AACSB-accredited schools expressed that appointing specialised professional staff would enhance the effectiveness of EPRM implementation.

Future research endeavours could develop a framework for follow-up accountability, aiding higher education policymakers, and examining measures and mechanisms within accounting schools for following up on external reviewer reports. Enhanced accountability could extend to ensuring that reporting aligns with the needs of key stakeholders. For example, investigations on how schools manage external peer review reports and implement subsequent changes. These insights could be extended to consider recovery strategies and approaches needed to restore the sector post-COVID-19, ensuring the delivery and promotion of high-quality learning and teaching to potential interest groups, with a crucial emphasis on the role that external peer review should and must play in this process.

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