Internationalisation of the Curriculum At Home: A Comparative Case Study on Undergraduate Programmes of Accounting at a Vietnamese University and a New Zealand University

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A thesis submitted in fulfilment of the requirements for the degree of Doctor of Philosophy in Education

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October, 2019

DEDICATION

This thesis is dedicated to:

- Vietnam - my beloved home country at the crossroads of local transformation and global engagement;
- Aotearoa New Zealand - the country of open spaces, open hearts and open minds;
- Oceania Comparative and International Education Society - the home of wisdom, connection and empowerment;
- Comparative and International Education Group for Vietnamese scholars, my professional communities in Vietnam, my colleagues, my students and my family – my hope for the future of Vietnam.

ACKNOWLEDGEMENTS

I would like to express my huge gratitude to the New Zealand Government, Ministry of Foreign Affairs and Trade, New Zealand Embassy in Hanoi, Vietnam for granting me the ASEAN Scholar Award Scholarship that allows me to pursue my PhD study at the University of Canterbury.

My deepest thanks go to my first supervisor, Dr. David Small and my second supervisor, A. Professor Annelies Kamp for their wonderful guidance, insightful feedback, constant support and generous care. My thesis would be impossible without their contribution.

I am tremendously grateful to all the participants from Vietnam and New Zealand for supporting me and engaging in my study so that all their input can contribute to making my study unique and novel.

I greatly thank all the staff at University of Canterbury, College of Education, School of Educational Studies and Leadership who have offered me abundant support during my PhD student. My special thanks go to Will and Nina who work at the scholarship students care services for their amazing and timely support to enable me to complete the study.

My massive appreciation goes to Banking Academy of Vietnam, the Faculty of Foreign Languages where I worked and my colleagues for providing me administrative and spiritual support during my PhD study.

My vast gratitude is extended to my big family, my in law family, my little family, especially my husband Dr. Thinh Nguyen and my daughter Lam Nguyen for their unconditional love and unceasing support.

Last but not least, I highly appreciate my Vietnamese friends, my flatmates, my PhD fellows, the stunning nature of Aotearoa New Zealand as well as all beautiful life moments in Christchurch for giving me sources of positive energy to cope with any stress and boredom during my PhD study.

ABSTRACT

Research shows that only a marginal percentage among students worldwide have opportunities to study abroad. Therefore, the focus of research and practice has recently shifted from Internationalisation Abroad, which emphasises cross-border education to internationalisation of the curriculum at home (IoCaH), the process of curriculum internationalisation in domestic settings for the benefit of all students. Addressing the shifting trend, this thesis examines how IoCaH is conceptualised and enacted at programme, discipline and course levels through the conduct of a qualitative, comparative case study.

Two cases studied undergraduate programmes of accounting at Sen University in Vietnam and at Silver Fern University in New Zealand. The ontology of relativism and the epistemology of constructionism are adopted as the philosophical perspectives of the study. The national and institutional documents were collected and the in-depth interviews with 29 academics and staff were conducted at the two universities to obtain empirical data. The data were analysed based on thematic approach (Braun & Clarke, 2006) and the vertical and horizontal axes of comparative case study approach (Barlett & Vavrus, 2017).

The study found that IoCaH at programme level across the two universities is conceptualised and enacted in alignment with political, economic, socio-cultural and academic aspirations of the national and institutional agendas of internationalisation. IoCaH at discipline a course levels is enacted by a range of disciplinary requirements including international accounting standards (IFRS), the forces of the professional bodies and the goal of producing globally and locally responsive accounting professionals. The infusion approach to IoCaH embedding both *home* and *abroad* dimensions in formal and informal curriculum areas is the common approach across the two universities. The conceptualisation and enactment of IoCaH at all levels at

both settings show features of inward – looking and outward – looking internationalisation which focus on both local and global dimensions.

The study found that IoCaH is considered as a curriculum innovation at Sen University while it is regarded as an activity or process embedded in internationalisation agenda and the graduate profile development plan at Silver Fern University. At Sen University, IoCaH at accounting discipline and course levels is enacted from foreign curriculum learning and adaptation as well as curriculum partnership with the professional bodies. Meanwhile, the infusion approach to IoCaH at Silver Fern University is demonstrated in efforts to achieve two graduate attributes of bi-cultural competence and global awareness and to meet accreditation requirements.

The study found that the two universities share the shortage of stable budget, lack of focused professional development for IoCaH and little space for intercultural dimensions development. The layer of global, regional, national, institutional contexts acts as essential conditions for the enactment of IoCaH at both settings. At the same time, the dimensions such as curriculum, conditions, resources and capacity associated with linguistic, cultural, institutional and personal issues are also driven by such above contexts. These dimensions and issues play as either enablers or constraints at both settings despite differing extent and representation.

The findings of the study add *local* as critical elements in the process of IoCaH, supporting an extension of the conceptual framings of Marginson & Rhoades's Glonacal Agency Heuristic (2002). In addition, the study demonstrates the nexus of stakeholders, contexts and curriculum areas, extending conceptual framings of internationalisation of the curriculum by Leask (2015). These lead to the formulation of the proposed frameworks of IoCaH suggesting a more holistic way of conceptualising IoCaH. The frameworks would bring conceptual insights into IoCaH at programme, discipline and course levels and to act as practical guides for policy making and practice implementation at institutional contexts.

GLOSSARY OF ABBREVIATIONS

Full words	Abbreviations
The Association to Advance Collegiate Schools of Business	AACSB
Association of Chartered Certified Accountants	ACCA
Asian Development Bank	ADB
Association of MBAs	AMBA
Association of Southeast Asian Nations	ASEAN
Asia-Pacific Economic Cooperation	APEC
ASEAN Economic Community	AEC
Bachelor of Commerce in Accounting	B.Com
The Certified Public Accountant Australia	CPA
Chartered Accountants Australia & New Zealand	CAANZ
General Agreement on Trade in Services	GATS
English as a Medium of Instruction	EMI
Education New Zealand	ENZ
European Quality Improvement System	EQUIS
Foreign Direct Investment	FDI
Ministry of Education and Training (Vietnam)	MOET
Memorandum of Understanding	MOU
The International Monetary Fund	IMF
The Institute of Chartered Accountants in England and Wales	ICAEW

Information and Communications Technology	ICT
International Financial Accounting Standards	IFRS
Internationalisation of the Curriculum at Home	IoCaH
The Organisation for Economic Co-operation and Development	OECD
Official Development Assistance	ODA
The United States Generally Accepted Accounting Principles	USGAAP
The United Nations Development Programme	UNDP
The United Nations Educational, Scientific and Cultural Organization	UNESCO
World Trade Organisation	WTO
World Bank	WB

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Chapter One

Introduction

1.1. Introduction

This thesis reports on my PhD study; therefore in all cases the thesis can be interchangeable with the study. With much delight, honour and sincerity, I would like to start the thesis with some auto-ethnographic narratives, which is the first source of inspiration for my research on international and comparative education generally and internationalisation of the curriculum at home (IoCaH) in particular. I believe that this could help illuminate my “history and research tradition” and “conceptions of self and the other” (Denzin & Lincoln, 2018, p.55) that I bring to the thesis.

Eleven years ago, I did my MA in TESOL in the UK and travelled to some European countries during my study. After obtaining the degree, I came back to Vietnam for my teaching career as a lecturer of English as a Foreign Language at a public university. My main responsibilities were developing and delivering courses to English majored and non-English majored students. During my teaching journey, I had a frequent reflection on how I can apply my study abroad experiences and transnational mobility encounters into course design and delivery. I embedded examples, anecdotes, case studies and experiences which were mostly British or Europe-based in the content of my lectures, tasks and activities. I adopted communicative approach to teaching my students for the outcomes of cross-cultural understanding and communication as well as international engagement rather than merely passing exams and gaining certificates. Without physical mobility, my students were excited about authentic exposure to English language, knowledge and cultures; and they became more engaged in English learning intrinsically and instrumentally.

However, I realised that my English courses covered part of the whole curriculum my students were taking. I also acknowledged that English courses might be more feasible to develop comparative content and internationalised learning experiences due to the nature of the discipline of English language. Therefore, I was inquisitive about how to do the same with other disciplines. Furthermore, having recognised a modest

percentage of my colleagues pursuing postgraduate studies overseas, I wondered if the non-mobile majority could be enabled to internationalise their disciplinary courses like I did. These wonders compelled me to engage with the literature of international higher education to pinpoint how outbound academic mobility among the minority makes contribution to internationalising the home curriculum to benefit the non-mobile majority.

The operation of foreign-owned universities, the implementation of twinning and franchising programmes and the outbound mobility have created dynamic and evolving landscapes of international higher education in Vietnam. These trends, coupled with the decrease of state funding and the increasing corporatisation in higher education, might give rise to the domestic competitiveness and the pressure of recruiting students for more revenue among Vietnamese universities. As a Lingua Franca, English language has been viewed as a marker of distinction and prestige for individuals to engage in the globalised age, opening the wider world and reaching new horizons. As such, the curriculum renovation and the adoption of English as a medium of instruction (EMI) have been the key strategies of Vietnamese public universities to respond to such competitiveness and pressure. Looking beyond the context of Vietnamese higher education through the literature, I reckoned that higher education systems of other nation states and universities across the globe have provided similar and distinctive responses to the forces of globalisation based on contextual factors. I put a question about how a particular approach or strategy of internationalisation would take place in a developing country, a sending country of international higher education and a Westernised, developed country, a receiving one.

Reflecting upon my past transnational study experiences in the UK and my current ones in New Zealand, I contend that I myself have been the product of and taken part in globalisation and internationalisation processes in higher education. On the basis of intrinsic research inquiries as aforementioned, certain engagement with the literature and experiences of curriculum development and delivery as an academic, I am inherently keen on examining internationalising of the curriculum at home (IoCaH)[1], one

[1] It is an emerging term in the literature referring to internationalisation of formal courses and co-curriculum activities to cater to on-campus students in domestic settings.

of the institutional responses in differing territories to obtain a nuanced understanding under comparative lenses. In order to set the background to my investigation, the following section briefly discusses globalisation and internationalisation in higher education from theoretical and conceptual perspectives.

1.2. Globalisation and Internationalisation in Higher Education

The literature indicates that the concepts of globalisation and internationalisation are interrelated and contested. They have been coined under differing ontological and epistemological lenses. Before discussing the bond between them and how they act in higher education, it is critical to understand each concept in its own right.

Globalisation

In a general way, globalisation is conceptualised as “the widening, deepening and speeding up of world wide interconnectedness" (Held, McGrew, Goldblatt & Perraton, 1999, p.2). This refers to scope, scale and speed of interconnections among people and multiple life facets such as “culture, ideas, values, knowledge, technology, and economy” (Knight, 2008, p.4). In a more specific pattern, Steger (2003) and Maringe and Foskett (2012) elaborated on globalisation through interrelated dimensions: the economic, the political, the ideological and the socio-cultural. Underpinned by neo-liberal theory/ neo-liberalism (Friedman, 2006; Harvey, 2003; Maringe & Foskett, 2012), the economic globalisation means the connection of economies, economic activities and trade flows facilitated by the free market capitalism; and it is featured by the policies such as competition, decreased state funding, deregulation and privatisation. Nayyar (2006) viewed globalisation as a process of increasing economic openness, growing economic interdependence and deepening economic integration in the world economy. It is argued that the endorsement of the General Agreements on Trade in Services by World Trade Organisaion has accelerated economic globalisation. Informed by world system theory, world polity theory and world culture theory (Maringe & Foskett, 2012), the political, ideological and socio-cultural globalisation refer to the intensification of social, political and ideological influences on

one another and interrelations among nations and localities (Giddens, 2000; Steger, 2003).

From the above elaboration, I line with Maringe and Foskett (2012) in viewing globalisation as “a multidimensional concept” (p.24) and one of the most powerful and pervasive forces in the 21st Century. It has accelerated worldwide connections among different nation-states through harmonization processes of political, economic, academic, social, cultural dimensions under the principle of free markets operation and based on the affordances of information and communications technology (ICT). There is an array of features of globalisation, namely the advancement of ICT, the use of English as a global language, the increased international labour mobility, the intensely emphasized market economy, the knowledge society, the accelerated levels of private investment and the reduced public support for education (Altbach & Knight, 2007; Knight, 2003).

Apart from the positive developments in human life resulted from the world-wide interconnections, globalisation is criticised for widening economic discrepancies between the North and the South underpinned by the world systems theory (Maringe, 2012). In addition, globalisation, informed by neo - liberal theory, “is a humanly contrived ideology and not a naturally or freely occurring framework for international and business or economic relations” (Maringe, 2012, p.22). It this sense, while the role of the state is reduced, the international organizations such as the WTO, the OECD, the World Bank and the UNESCO take a major control of international trade (ibid).

Higher education has been transformed due to the inevitable impacts of globalisation. It has become a “tradable commodity” and “an international service industry” (Bassett, 2006, p. 4) rather than a “public good” (Vught, der Wende & Westerheijden, 2002, p.7) and it is “regulated through the marketplace and through international trade agreements” (Bassett, 2006, p. 4). The impacts are diversified and variant according the specificity of local systems. Likewise, universities have become more corporatised, generating knowledge for economic value rather than for society (Maringe & Foskett, 2012).

Internationalisation

The global environment with multiple economic, political, and societal forces has pushed higher education "toward greater international involvement" (Albatch & Knight, 2007, p.290). Under activity-based approach (Knight, 2008), internationalisation can be viewed as a range of activities such as the recruitment of international students and academics, the expanded cross-border program delivery or internationalisation of the curriculum undertaken at higher education systems and universities in response to the globalisation impetus, (Altbach, Reisberg & Rumbley, 2009; Knight, 2008; Stromquist, 2007). However, the process-based approach to internationalisation might be more widely accepted among scholars. It refers to the process of incorporating global, international, intercultural dimensions into the aspects of purpose, functions and delivery at either sector level or institutional level (de Wit & Hunter, 2015; Knight, 2004).

According to Knight (2008), internationalisation in higher education comprises internationationalisation abroad[2] and internationalisation at home[3]. However, only about five percent of students in home countries travel abroad for study (Clifford, 2011); and no more than one percent to two percent of students in developing countries have a degree with international mobility (de Wit & Jones, 2017). As such, internationalisation at home has recently gained more attention from researchers and practitioners (Beelen & Jones, 2015a; Yemini & Sagie, 2016). The term has also reconceptualised by de Wit & Hunter (2015) with an emphasis on the ultimate aim: enhancing "the quality of education and research for all students and staff" and making "a meaningful contribution to society (p. 3). This new definition highlights a holistic, purposeful agenda of internationalisation to benefit all stakeholders rather than the marginal; and through home-based activities rather than mobility initiatives.

The bond between globalisation and internationalisation in higher education

[2] It refers to the mobility of "people, programs, providers, policies, knowledge, ideas, projects and services" (Knight, 2012, p.34).

[3] With no or less emphasis on mobility, it refers to campus-based activities, infusing international, intercultural and global dimension in both formal and informal curriculum activities (i.e. local cultural and ethnic community groups, engagement of foreign students and scholars) (Knight, 2012).

As the abovementioned, as part of the 21st Century society, higher education systems, universities and stakeholders have been affected by globalisation forces in diverse ways. In response to such forces, internationalisation has been adopted as a common and optimal resolution (Altbach & Knight, 2007; de Wit, 2011; Maringe & Woodfield, 2013; Knight & de Wit, 1995; Stromquist, 2007). Beerkens (2004) distinguished that globalisation can bring a sense of being integrated while internationalisation can offer a sense of being interconnected. Despite holding a cause-effect relationship, these terms are mutually reinforcing and reciprocal. As Knight (2003) claimed, "internationalisation is changing the world of higher education, and globalisation is changing the world of internationalisation" (p.5). In a similar stance, Maringe (2012) asserted that as push and pull factors for each other, "the intensification of university internationalisation activity reinforces accelerated globalisation" (p.17). For instance, curriculum internationalisation as an internationalisation practice from universities could increase student mobility and thus intensify economic, socio-cultural globalisation. Drawing on all such above conceptualisations, I argue that globalisation and internationalisation in higher education manifest with diverse shades of interpretations and vary according to contexts.

1.3. Internationalisation of the Curriculum and Internationalisation at Home

As abovementioned, internationalisation involves a range of initiatives adopted to cope with globalisation and it also refers to a process of integration in higher education at national and institutional levels. Internationalisation of the curriculum, a heated topic in Australia and the UK and internationalisation at home, the most common term of internationalisation in Europe (Green & Whitsed, 2015) can be seen as featured internationalisation policies and practices in response to globalisation.

Internationalisation of the curriculum is an elusive concept (Clifford, 2009); and it has received myriad ways of interpretations. Among them, Leask's definition (2009, 2015) has gained widespread currency. It denotes that internationalisation of the curriculum is a process of integrating international and intercultural dimensions into both

formal and informal aspects such as content, practices of teaching, learning and assessment and support services of a study programme.

Beelen and Jones (2015a) revisited Wächter's definition of internationalisation at home (2000) and coined it as "the *purposeful* integration of international and intercultural dimensions into *the formal and informal curriculum* for *all* students within *domestic* learning environments (Beelen & Jones, 2015a, p. 69, emphasis added). This new definition emphasises the purpose of the infusion/ integration approach to internationalisation that the literature conventionally advocates (see Bond, 2003; der Wende, 1996; Harari, 1992; Knight, 1997, 2003; Leask, 2009, 2015; Whalley et al., 1997) and the inclusivity of population. Furthermore, it highlights the domestic settings as the mainstream platforms for formal and informal curriculum activities to take place.

1.4. Research Problems

It can be argued that the key terms of international higher education such as internationalisation, internationalisation of the curriculum and internationalisation at home have been conceptualised and examined on cross-national, national and institutional scales in Anglo-Saxon countries such as Canada (Bond, 2003; Knight, 1998; 2004; Whalley, et al., 1997), America (Harari, 1992; Hutzik, 2011), the UK (Clifford, 2009, 2011), Australia (Leask, 2009, 2011, 2013, 2015; Rizvi & Walsh, 1998) and other OECD European countries (Bremer & der Wende, 1995; de Wit & Hunter, 2015; Beelen & Jones, 2015a; Nilsson, 2003; Teichler, 1999; Wächter, 2000). All the scholars share the lenses of process and infusion and perceive *global*, *international and/ or intercultural* dimensions as significant in conceptualising the terms.

In comparison with other Anglophone nation states, the literature dedicated to examining the terms is less evident in *Aotearoa*[4] New Zealand. Leenheer's bibliography (2011) indicates that the literature on New Zealand international education mainly focuses on international student recruitment and enrolments (see Duncan & Cox, 2006;

[4] Aotearoa is the Maori name for the country of New Zealand. Its literal meaning is "land of the long white cloud" (sourced from: https://www.maori.com/aotearoa)

Naidoo, 2005; Weibl, 2014), international student experiences and their impacts on New Zealand economy (see Ward, 2006; Ward, Masgoret, & Gezentsvey, 2009). The number of national and institutional investigations into internationalisation policies and intercultural issues is modest (Anderson, 2012; Jiang; 2005, 2010; McInnis, Peacock, & Brown, 2006; Naidoo, 2005; Shannon, 2009). From my own research, associated with internationalisation practices, there was only one large scale, national survey at eight universities by Ministry of Education in 2014 and an empirical study on internationalisation at home with a focus on cross-cultural understanding among local and international students at a New Zealand university by Commons, Mabin and Gao in 2012.

In Asia, under the impacts of Western power and post-colonial imprints, a growing literature has explored the terms under differing lenses. For example, the examinations have been conducted at regional level (Huang, 2007; Mok, 2007; Kim, 2016), or national and institutional levels in developed and emerging economies such as Japan (Takagi, 2015); Korea (Moon, 2016); India (Rajkhowa, 2017); Hong Kong (Fok, 2007), Singapore (Daquila, 2013), China (Huang, 2007), the Philippines (Killingley & Ilieva, 2015), Thailand (Lavankura, 2013), Taiwan (Ching & Chin, 2009), and Malaysia (Tham, 2013). They mainly focus on student mobility, implementation of EMI and other model borrowing practices from the English-speaking West (Aizawa & Rose, 2018; Altbach & Knight, 2007; Hamid, Nguyen, Nguyen, & Phan, 2018; Hu, Li & Lei, 2014; Le, 2012; Phan, 2013).

There is a dearth of empirical investigations into internationalisation of the curriculum and internationalisation at home at institutional and discipline levels in these contexts; and it becomes scarcer in developing contexts like Vietnam where there is lack of cultural, linguistic diversity, use of English as a foreign language and majority of non-mobile population. This research gap is also identified by Bovill (2015) when he critiqued Leask's conceptual frameworks of internationalisation of the curriculum (2015) developed from dominant insights in Australian contexts and other host countries of international education. He stated that the lack of empirical data in developing countries

might lead to a big wonder if internationalisation of the curriculum “is only of concern to developed nations” (Bovill, 2015, p.56).

Under the impetus of globalisation and internationalisation in higher education, universities in both developing and developed countries have geared towards internationalisation of the curriculum to prepare all students on campus to become globally responsive professionals and citizens. However, researchers show that internationalisation of the curriculum has been rhetoric rather than a reality due to being poorly understood and under-developed in practice (Green & Whitsed, 2015; Leask, 2015; Rizvi & Lingard, 2009). Internationalisation of the curriculum embraces curriculum internationalisation both at home and offshore contexts (Leask, 2015). Recently, the shifting focus on internationalisation of the curriculum catering to all students in home contexts has led to the emerging term of internationalisation of the curriculum at home (IoCaH) (see de Wit & Leask, 2015; Green & Whitsed, 2015; Jones, 2016) which refer to “local internationalisation of the curriculum” (Jones, 2016, p.107) or “internationalisation of the curriculum in domestic contexts” (ibid, p.114). However, there has been no empirical study on it in the literature up to present. IoCaH in this context refers to internationalising formal and informal curriculum aspects of the accounting programmes that serves campus-based students at the two universities.

In this thesis, I took all the above research problems into account to identify my research inquiry. Furthermore, the literature on internationalisation of higher education (de Wit & Hunter, 2015; Knight, 2004), internationalisation at home (Beelen & Jones, 2015; Wächter, 2000) and internationalisation of the curriculum (Leask, 2009; 2015) formulated a conceptual base for me to examine IoCaH in two undergraduate programmes of accounting at two different universities in two countries: Sen University (pseudonym), a public Vietnamese university and Siver Fern University (pseudonym), a public New Zealand university. IoCaH in this context refers to internationalising formal and informal curriculum aspects of the accounting programmes that serves campus-based students at the two universities.

1.5. Research Aims and Research Questions

The thesis aims at generating an in-depth understanding of IoCaH in terms of conceptualisation and enactment at programme[5], discipline[6] and course[7] levels through the investigation into two undergraduate programmes of accounting at Sen University and at Silver Fern University because the term is emerging and there is a lack of interpretations, especially across differing contexts. To achieve this aim, the study seeks to address the questions below.

Question 1: How is IoCaH conceptualised and enacted at programme, discipline and course levels at Sen University?

Question 2: How is IoCaH conceptualised and enacted at programme, discipline and course levels at Silver Fern University?

Question 3: How is IoCaH conceptualised and enacted across these levels and across these universities?

1.6. Research Contexts

1.6.1. Vietnam

Vietnam is a developing country of roughly 97.6 million people with the total land area of 310,070 km^2 (119,719 sq. miles) (Worldometers[8], 2019) in Southeast Asia. It ranks 15 in the world and ranks third in the region by population after Indonesia and the Philippines (ibid). There are 54 ethnic groups in Vietnam. The Kinh group account for over 86 per cent of the whole population and mostly live in the Red River Delta in the North and Mekong Delta in the South and urban areas. The other groups live in the Central Highlands of the country and in mountainous areas across the country (Do & Do, 2014). Among the eight language systems, Vietnamese is the most

[5] Programme refers to Study of Programme resulting in a qualification, a degree offered by university (i.e. Bachelor of Commerce, Master of Arts, Doctor of Philosophy)

[6] Discipline refers to major - the focus of a programme (i.e. Bachelor of Commerce in Accounting, Master of Arts in Teaching English to Speakers of Other Languages, Doctor of Philosophy in Education)

[7] Course refers to a component subject of a programme (i.e. Qualitative Research in Education, Quantitative Research Methods for the Human Services).

[8] From: https://www.worldometers.info/world-population/vietnam-population/

common and the official language in Vietnam (ibid).

Under multiple colonial impacts from Chinese, French, American, Soviet, and Western (Anglo-Saxon) powers, Vietnamese higher education has been internationalised for centuries. In the post-colonial era, Vietnamese higher education has been much affected by the proclamation of Đổi Mới (Reform Policy) with a new economic model called the socialist-market economy (kinh tế thị trường định hướng xã hội chủ nghĩa)[9] since 1986. The economy conforms to both the market economy and the socialism (Communist Party of Vietnam's 9th National Congress, 2001), shifting "from a bureaucratically centralised planned economy to a multi-sector economy operating under a market mechanism" (Dang, 2009, p. 10). The figures from Ministry of Education and Training show that there are currently around 235 universities including 170 public universities and 65 non - public and foreign owned ones across all regions of the country (MOET[10], 2019). Due to the Soviet impact on the university structure and governance, the majority of universities[11] are mono-disciplinary administered by the MOET and line ministries[12].

Internationalisation has been positioned as imperative for national prosperity, particularly in the 21st century in Vietnam (Tran & Marginson, 2018). The term has been understood through the discourses of international integration and international cooperation in national documents. In higher education, the Government set a vision of an internationalised system by 2020, containing world-class universities with international standards; thousands of academics trained from overseas institutions, hundreds of international students and foreign lecturers, and internationally accredited study programs. As such, internationalisation in Vietnamese higher education has been conceptualised as both a desired goal of international integration and a strategic means

[9] Based on Marx's theories of socialism, it is expected to minimise negative impacts of the market economy through the state and socialist governance, to best serve the interests of the majority of people and the sustainable development of the country (Communist Party of Vietnam's 9th National Congress, 2001). Since 1986, this has been the economic model of Vietnam.

[10] Ministry of Education and Training

[11] Except two national ones and few regional ones because these universities have multi-disciplinary training with sub-universities.

[12] They refer to the ministries taking charge of coordinating and censoring particular areas of discipline. For example, Finance, Industry, Science, etc.

to advance the academic reputation of universities and to enhance the political, economic, socio-cultural development of the nation.

The key approaches to internationalisation in Vietnamese higher education include inbound and outbound mobility, internationalisation of institutions and curriculum internationalisation (Tran & Marginson, 2018). With regard to the first approach, the Government, the MOET and universities have expanded international cooperation in education, research, science and technology since *Đổi Mới*, leading to a growing number of outbound academics and students from foreign scholarships and self-funded schemes. Along with this, attracting international students and foreign scholars to study and work at Vietnamese universities is also a critical trend. As regards the second approach, it refers to the opening of franchised campuses of foreign universities and the establishment of world-class universities thanks to international linkages with foreign governments and universities. As for curriculum internationalisation, it comprises a range of programmes with promotion of EMI such as the Advanced Program featured by curriculum borrowing from the top universities, the Joint Programme characterised by curriculum franchising/ partnership with foreign universities and the High Quality Programme typified with foreign curriculum learning and curriculum adaptation.

1.6.2. *Aotearoa* New Zealand

New Zealand is located in the South Pacific with the total land area of 263,310 km^2 (101,665 sq. miles) (Worldometers, 2019). It has the third lowest population in the OECD countries (OECD, 2008); and the current population is around 4.9 million people (Stats New Zealand, 2019). According to the OECD (2008), New Zealand is a culturally diverse country with about 75% of European, 15% of Māori, 9% of Pasifika and 7% of Asian. These figures and the ratios might change significantly due to the changing birth patterns across different cultural groups in which international education and international immigration might be associated with. Despite the existence of on-going debates, the signing of the Treaty of Waitangi, New Zealand's founding document, on governance arrangement in 1840 between the Crown and the Māori people, the first people in the land might contribute to shaping a bi-cultural *Aotearoa* New Zealand with

three official languages of English, Te reo Māori (the language of Māori) and New Zealand Sign Language (Stats New Zealand, 2019).

New Zealand higher education experienced a drastic transformation in economic, political and social reforms, which is normally called the Rogernomics[13], under the impacts of worldwide neoliberalism since 1984 (OECD, 2006, 2008). It resulted in "deregulation, decentralisation, privatisation, commercialisation and commodification" (Jiang, 2005, p.238), following a competitive market-based model up to present (Collins & Lewis, 2016). As such, New Zealand international education is featured with aid and trade dimensions (Martens & Starke, 2008). With regard to the aid dimension, international education has focused on inbound and outbound mobility from political and academic linkages with other Anglophone countries, Western Europe, South East Asia, and Pacific countries. Therefore, international students have pursued their studies in New Zealand under aid programmes or scholarship schemes such as the Commonwealth Scholarship or Colombo Plan (Smith & Parata, 1997). With respect to the trade dimension, in line with the Rogernomics, the Education Act 1989 placed international students on a full-fee-paying basis and promoted international education as a key export industry (OECD, 2006). According to Collins and Lewis (2016), the number of international students in New Zealand reached around 90,000 per year, making up 16% of the New Zealand student population. The figure doubled the average of student population in the OECD (OECD, 2014). All eight universities in New Zealand are public and among the top 3% in global league tables (Universities New Zealand, 2016).

In New Zealand higher education, the discourse of international education has been noticeable; thus internationalisation can be understood through this dominant term. New Zealand higher education has been driven by economic, academic, social and cultural aspirations. To illustrate, it has been the fourth largest export industry in New Zealand, valued at $5.1 billion in 2017, supporting nearly 50,000 jobs (ENZ, 2017).

[13] It refers to the neoliberal economic model followed by Roger Douglas after his appointment in 1984 as Minister of Finance in the Fourth Labour Government of New Zealand.

Furthermore, it has enhanced domestic learning and teaching quality from delivering "internationally competitive curriculum" (MOE, 2014, p.18). In addition, it has augmented social, cultural capital for the New Zealanders (ENZ, 2018) through leveraging tourism and promoting the quality and productivity of the New Zealand workforce (ENZ, 2018).

There has been a shift of priority from quantity to quality and from growth to diversity in New Zealand higher education. According to the Statement of Intent 2017-2021 released by ENZ, New Zealand international education aspires to "bring an inclusive and sustainable education that offers quality education outcomes for international students and global opportunities for domestic students and institutions" (ENZ, 2017, p.7). In a similar vein, in the international education strategy 2018-2030, the outcome statement of New Zealand international education is "a thriving and globally connected New Zealand" (ENZ, 2018, p.2) with a focus on enhancing export market both inshore and offshore to economically benefit the country and its citizens. To achieve such aspirations, student wellbeing has been placed at the heart of international education sector (ENZ, 2018). The international student wellbeing strategy issued by the government covered economic, health, education and inclusion dimensions to obtain the overarching outcome: "International students are welcome, safe and well, enjoy a high quality education and are valued for their contribution to New Zealand" (MOE, 2017, p.7). The three approaches adopted by New Zealand government to promote international education involve the promotion of inbound and outbound student mobility, the expansion and the impact of transnational/ cross-border education and the enhancement of the New Zealanders' awareness and local communities' appreciation of international education.

Vietnam and New Zealand were selected for examination because there is paucity of empirical research on institutional internationalisation practice such as IoCaH, as indicated earlier in the section of research problems. Furthermore, the comparative study on these countries would potentially generate interesting insights. To specify, the economic model of Vietnam has been strongly characterised by the ideology of socialism while of New Zealand has been immensely featured by the ideology of capitalism. However, these models have been driven by the neoliberalism of

globalisation; and they both have been transformed since 1980s (i.e. the watershed of Đổi Mới in Vietnam in 1986 and Rogernomics in New Zealand in 1984). As such, the higher education systems of the two countries might have undergone similar and different impacts and they might have shared internationalisation trends.

1.7. Research Scope and Research Methodology

In order to address the research gaps in the literature, the study examines how IoCaH is conceptualised and enacted at programme, discipline and course levels at two universities in Vietnam and New Zealand with a focus on accounting programmes. IoCaH is investigated through national and institutional documents and the perspectives of the stakeholders including administrators and teaching staff in each research setting. IoCaH is also examined across these settings through cross-case analysis. Accounting is chosen as the discipline of inquiry in the study because it is considered as *the language of business* and it comprises both global and local nature. The literature shows that curriculum internationalisation varies from one discipline to another (Brewer & Leask, 2012) and there are multiple ways of interpreting it (Clifford, 2009, 2013; Leask & Bridge, 2013; Green & Whitsed, 2015). Likewise, its approaches are influenced by institutional and national contexts as well as "individual differences between academics working in the same context" (Green & Whitsed, 2015, p. 291). In addition, engaging such stakeholders in the inquiry to understand how they perceive IoCaH and enact it at programme, discipline and course levels is of great value because they they act as key players in planning, developing, making decisions and implementing IoCaH in action (Bond, Qian, & Huang, 2003; Brewer & Leask, 2012; Childress, 2010; Clifford, 2009; Green & Whitsed, 2015; Leask & Beelen, 2009).

This thesis adopts ontology of relativism and epistemology of constructionism (Richie & Lewis, 2003). The study is designated as an embedded multiple case study (Stake, 2005; Yin, 2018) and a comparative case study (Barlett & Vavrus, 2017). The study is by nature particularistic, descriptive and exploratory. The key research strategies include documentation and in-depth interviewing. The qualitative data are sourced from national and institutional documents as well as 29 in-depth interviews with

diverse stakeholders across the two settings. The study undertakes both deductive and inductive approaches to data collection and data analysis. Braun and Clarke's thematic analysis (2006) and Barlett and Vavrus' comparative case study (2017) are employed as key strategies to interpreting data within cases and across cases.

1.8. Thesis Structure

This chapter, Chapter One introduces the thesis by discussing theoretical, conceptual background, stating the research problems, research aims and research questions, outlining the research contexts, research scope and research methodology. Followed by this chapter, there are eight chapters in the thesis. Chapter Two reviews theoretical and practical dimensions of IoCaH within the general body of literature on IoHE, IoC and IaH, presents theoretical and conceptual underpinnings of the study and specifies the sub - research questions. These chapters act as the roadmap to Chapter Three which reports on the research process and justifies the methodology employed to conduct the study. Chapter Four sets a national background to institutional investigation into IoCaH in the Vietnamese research setting through examining related dimensions of *curriculum* and *internationalisation* in the colonial and post-colonial times. Chapter Five presents the findings of the first research question – *How is IoCaH conceptualised and enacted at programme, discipline and course levels at Sen University?"*. Similar to Chapter Four, Chapter Six deals with setting a national background to understanding IoCaH at differing levels at Silver Fern University. Chapter Seven offers the answer to the second question of the study - *How is IoCaH conceptualised and enacted at programme, discipline and course levels at Silver Fern University?.* Chapter Eight provides cross-case analysis to illuminate IoCaH at three institutional levels and proposes conceptual and operational frameworks of IoCaH in contexts. Chapter 9 summarises the key findings of the study, justifies theoretical, methodological and practical contributions of the study, identifies limitations, offers implications and recommendations for future research and concludes with some reflective accounts.

Chapter Two

Literature Review

2.1. Introduction

When undertaking this literature review, I took into account three questions suggested by Punch (2000) including what literature is relevant to my study, what relationships exist between such literature and my research topic and how literature is used in my thesis. I adopted thematic approach (Braun & Clarke, 2006) to reviewing, analysing and synthesising the literature. Thus, the chapter includes background and core themes identified from the review. In sequence, it briefly discusses internationalisation and curriculum in the context of higher education to offer conceptual background to the study of IoCaH. It then moves to a major job of critically reviewing the previous work on internationalisation of the curriculum or internationalisation at home to shed light on the conceptualisation and the enactment of IoCaH in the general literature, in business education as well as in accounting discipline. Along the review, research gaps are also identified to justify the significance of the current study and to argue for the selection of the theoretical and conceptual underpinnings. The chapter ends with a restatement and clarification of the research questions.

2.2. Internationalisation of Higher Education

There are myriad ways to conceptualise internationalisation of higher education (Knight, 2004) because “internationalisation means different things to different people and as a result there is a great diversity of interpretations attributed to the concept” (Knight, 1997, p.5). Under the historical, political, socio-economic lenses, Knight and de Wit (1995) profoundly identified the early root of internationalisation of higher education in relation to the original roots of universities and their historical role which was creating the universality of knowledge. In addition, the vigorous involvement of colonial nations and super powers involving British Empire, the U.S.A, the USSR and Japan on global tertiary education have exerted strong imperative for the formation and development of

internationalisation of higher education. Under the economic perspective, the expansion in the volume, scope and authority of international organisations and associations around the universe such as the WTO, UNESCO, OECD, European Union, or ASEAN couple with world-wide agreements (i.e GATS of WTO) creates a free-trade context and accelerates open policies across nations, resulting in increased global capital investment and the emergence of the knowledge economy, the striking signal of the globalisation phenomenon.

On global, international or national scales, internationalisation of higher education is defined as “any systematic efforts aimed at making higher education responsive to the requirements and challenges related to the globalisation of societies, economy and labour markets (der Wende, 1997, p. 18). In a more institutional stance, Arum and de Water (1992) noted that it includes an array of activities, programmes and services associated with international studies, international educational exchange and technical cooperation. Under a process-led approach embracing both *bottom-up* (institutional) and *top-down* (national/ sector) orientations, Knight (1994, p.7) put a definition which is widely accepted: “internationalisation at the national, sector, and institutional levels is defined as the process of integrating an international, intercultural, or global dimension into the purpose, functions or delivery of postsecondary education” (Knight, 2003, p.2). In this way of conceptualisation, internationalisation is explicitly embedded in the core institutional agenda and is developed in alignment with the institutional visions, core values, strategies, ethos, outcomes, socio-economic, political and cultural conditions.

According to Knight (2008), internationalisation of higher education consists of two pillars including internationalisation at home, campus-based internationalisation (Knight, 2008) with the exception of outbound student and staff mobility (Crowther et al., 2000) and internationalisation abroad centering on the expansion of the mobility (Knight, 2008). Recently, the changing focus from internationalisation abroad to internationalisation at home for all students in research and practice provokes a need for an extended definition. de Wit and Hunter (2015) revisited Knight’s definition of

internationalisation of higher education and reconceptualised that it is “the *intentional* process of integrating an international, intercultural or global dimension into the purpose, functions and delivery of postsecondary education, *in order to enhance the quality of education and research for all students and staff, and to make a meaningful contribution to society.”* (p.3, emphasis added). This new definition positions IoHE as a purposeful initiative and an effective vehicle to accelerate student learning and staff research capacity. It also reveals a growing concern on the issues of equity and inclusiveness for internationalisation by “not focusing predominantly on mobility but more on the curriculum and learning outcomes” (de Wit & Hunter, 2015, p.3).

By and large, it is axiomatic to regard internationalisation of higher education as a multi-faceted substance coined in diverse ways under the impacts of internal and external forces. However, the position of internationalisation of higher education has been increasingly signified. It has become a core strategy in higher education reform agendas across the globe, moving “from added value to mainstream” (de Wit, 2011, p. 242). Scott (2005, p. 5) identified four key shifts in internationalisation of higher education, namely “from physical to virtual mobility”, “from traditional to alternative providers”, “from fixed patterns of mobility to more flexible patterns”, “from institution-level and national policies to alliances of similar institutions”. This demonstrates the two developmental patterns of internationalisaton abroad including people and programme/ provider mobility. Recently, Engwall (2016) sorted out four key modes of internationalisation that signify the advent and growth of transnational non-government organisations as new actors. They include import of ideas, insourcing with a stress on inbound mobility, outsourcing with a focus on outbound mobility and foreign direct investments (FDIs).

The rationales of internationalisation of higher education may alter under the impacts of changing circumstances; and there is some degree of either conflict or harmony among the rationales themselves (Maringe & Woodfield, 2013). Knight and de Wit (1995) categorised four general types of rationales for internationalisation of higher education which are political, economic, social and cultural, and academic. The scholars

such as Albatch and Knight (2007), de Wit (2011) and Maringe and Woodfield (2013) viewed that the stimuli for internationalisation include generating profits due to the financial pressure of the knowledge industry and providing access for and absorbing demand from those in need. Thus, the economic rationales tend to dominate over others; however, de Wit (2011) further explained: “changes are taking place at a rapid pace in many parts of the world, and rationales are becoming more and more interconnected” (p. 245). Focusing on global citizenship education, Qiang (2003) claimed that internationalisation of higher education originates from the need for equipping graduates with new attributes in response to the increasing demands of globalised societies, economies and job markets and from the thrust of international research collaboration. In a similar fashion, OECD (2012) provided an array of benefits from the macro level of government and the micro-level of institutions as a result of internationalisation of higher education, emphasising that: “internationalisation is not an end in itself, but a driver for change and improvement – it should help generate the skills required in the 21st Century, spur on innovation and create alternatives while, ultimately, fostering job creation” (p.8).

Researchers offered internationalisation approaches and strategies with differing emphases. For example, Neave (1994) developed two paradigms focusing on leadership and base unit for international cooperation services and administration whilst Van Dijk and Meijer (1994) placed a stress on organisational strategies as a priority. Adopting an all-encompassing perspective and viewing the internationalisation process as “a continuous cycle, not a linear, or static process” (Knight and de Wit, 1995, p. 26), Knight and de Wit (1995) proposed an underpinning strategic framework towards the internationalisation process consisting of six interwoven stages: awareness, commitment, planning, operationalise, review, and reinforcement. Knight (2008) additionally developed two parallel academic and organisational strategies within institutional and provider levels as well as suggested a number of policies and programmes relevant to national, sector and institutional levels. Knight (1994) categorised four approaches/ strategies to IoHE namely *activity*, *competency/ outcomes*, *ethos* and *process*. They are considered “as different strands in a cord which

integrates the different aspects of internationalisation together" (Knight & de Wit, 1995; p.16). According to Knight (1997), the *activity* approach refers to the activities such as curriculum, academic exchange, international students; the *competency/ outcome* approaches focus on developing new skills, knowledge, attitudes and values of the stakeholders such as academics and students. At the same time, the *ethos* approach centres on the growth of institutional culture that nourishes and promotes intercultural initiatives and engagement; the *process* approach means infusing international and intercultural dimensions into teaching, research and service by adopting various policies and practices (Knight, 1997). Within the process approach, the programme and organisation strategies comprising a range of activities of operational leadership, formal and informal curriculum areas, capacity building and professional development, and academic exchange are also enacted (Knight, 1997).

In short, under the impacts of globalisation forces, the three past decades have witnessed substantial variations in the conceptual frameworks and the practices of internationalisation. Besides the shifts aforementioned, there is an evident shift "from a development cooperation framework to a partnership model and now to a commercial and competitiveness model" (Knight, 2012, p.1) or as Coleman (2003) asserted, there is "a shift from one of aid to one of trade" (p. 355). In this sense, the neo-liberal globalisation has driven and shaped the way internationalisation takes place. However, recently, the emergence of new terms such as *deep internationalisation, transformative internationalisation or comprehensive internationalisation* (de Wit and Leask, 2015) reflects the reality that there is a growing attention about bringing educational equity to all students and equitable professional development opportunities for all staff within the internationalisation agenda. The impetus of internationalisation of higher education embraces the inclusion of all institutional facets and the engagement of all institutional stakeholders towards a shared commitment to internationalisation. It is argued that the conceptualisation of internationalisation of higher education has been still contested due to varying impacts of globalisation forces and differing contextual factors.

2.3. Internationalisation of the Curriculum at Home (IoCaH)

My literature research indicates that the related literature mainly focuses on the five following areas: defining the terms and identifying stakeholders; examining the process of implementation at national and institutional levels with an emphasis on exploring approaches and strategies; investigating impacts and outcomes through the stakeholders' stances and impact measurement; exploring associated challenges and concerns; and canvassing the stakeholders' perceptions generally. This section is the most important part of the literature review because it is devoted to conceptualising IoCaH, the subject matter of the thesis through previous work on internationalisation of the curriculum or internationalisation at home. It is noted that I do not mean to create a new term of IoCaH and examine it in my study. My purpose is highlighting internationalisation of the curriculum serving all students who are present at home campus. The term has been also mentioned quite much in the recent work by Beelen and Jones (2015a, 2015b); de Wit and Leask (2015), or Jones (2013, 2014, 2016); yet there has been no empirical study on it. While the literature of internationalisation of the curriculum and internationalisation at home contributes to illuminating the concept of IoCaH, the following review tends to cover more literature on internationalisation of the curriculum because it is the overarching concept in the context of this thesis.

2.3.1. Curriculum

I contend that conceptualisation of curriculum involves how curriculum is defined and ways (epistemologies) to understand the concept. Curriculum is an elusive construct because it is usually interpreted in various disciplinary contexts with differing epistemological domains (Fraser & Bosanquet, 2006; Kandiko & Blackmore, 2014). According to Knight (2001), it is "a set of purposeful intended experiences" (p. 369), stressing what is taught and learnt in a formal way. Likewise, Leask (2015), a curriculum could be perceived by some "as a predetermined course as a predetermined course to be followed, or an orderly, planned, and controlled cycle of study" or by others "as no more than a list of topics or content areas" (p.7). In a different way, Print (1993) argues that curriculum is "all the planned learning opportunities offered by the organisation to

learners and the experiences learners encounter when the curriculum is implemented" (p. 9).

Others such as Kemmis and Fitzclarence (1991) and Kandiko and Blackmore (2014) view curriculum as a connected system and in a process-oriented way, contending that besides the structured components, a curriculum involves “the unstructured and spontaneous learning that takes place within and outside the formal academic environment” (Kandiko & Blackmore, 2014, p.3). Bernstein (1975, 2000; as cited in Kandiko & Blackmore, 2014) suggested four ways to examine curriculum including “the planned or the intended” in course design documentation, “the created or the delivered” transformed from plan to practice, “the received or the understood” demonstrated through purposeful learning experiences and students’ gains, and “the hidden or the tacit” not formally presented in curriculum, but manifested through content and process and institutional ethos (p. 9). In a same pattern, Leask (2015) acknowledged *formal curriculum, informal curriculum, and hidden curriculum* as interwoven elements in one curriculum entity and placed curriculum as an inseparable part from pedagogy.

Smith (2000) suggested four ways of understanding curriculum, namely curriculum as a syllabus to be transmitted, curriculum *as product, curriculum as process, and curriculum as praxis.* In the epistemology of *curriculum as product*, outcomes are more focused and students are learning to do, not to be (Phan, 2015). *Curriculum as process* focuses on how a curriculum is planned and implemented, thus on effective learning and teaching (Knight, 2001). *Curriculum as praxis* is grounded on social and critical theories, viewing knowledge as socially constructed through critical interaction and discussions (Fraser & Bosanquet, 2006; Grundy, 1987). It shares with curriculum as process but more focuses on transformative learning and teaching dimensions, as Kandiko and Blackmore (2014) indicated, “learning as developmental and transformational, rather than always working towards pre-specified goals” (p.9). This approach supports the view of holistic curriculum held by many scholars of internationalisation of the curriculum such as Harari (1992), der Wende (1996), Dunne

(2011), Leask and Bridge (2013) and Leask (2015) which comprises programme and content, learning objectives, teaching, learning and assessment strategies, organisation and administration, resources, student backgrounds, lecturer-student relationships, institutional links and involvement of internal and external stakeholders. It also aligns with the curriculum as engagement suggested by Barnett and Coate (2005) with three interrelated dimensions of knowing, acting and being.

The models of curriculum development reflect the approaches to understanding curriculum and developing curriculum. As such, there are corresponding models of curriculum development on the basis of how curriculum is defined and approached. The product oriented model and the process oriented model are basically two key curriculum models (Fraser & Bosanquet, 2006) with clear distinctions. The first represented by the work of Ralph Tyler (1949) and Hilda Taba (1962) emphasises specific learning outcomes and views them as driving forces for any decisions about learning content and pedagogies. The second, the process model, facilitates teaching and learning by emphasising learning conditions and experiences of stakeholders, the student – teacher interactions, student knowledge and experiences, and what actually takes place in the classroom (Smith, 2000). There is another model called logic model (Cowan & Harding, 1986; Cowan et al., 2004). It requires pedagogical transformations for quality of students' learning experiences (Cowan et al., 2004), thus emphasising process rather than product.

This study draws on all conceptual dimensions of curriculum to argue for a way of understanding curriculum: curriculum as engagement and curriculum praxis (Grundy, 1987; Barnett & Coate, 2005) which encompasses all facets of teaching and learning to prioritise process - student learning experiences. It is the context where the making of the curriculum is the making of self among the stakeholders under the interplay of the triad of knowing, acting and being (Barnett & Coate, 2005). It also advocates for a logical model of curriculum development which facilitates transformative learning and teaching (Cowan & Harding, 1986; Cowan et al., 2004).

2.3.2. Internationalisation of the curriculum

Like the term of internationalisation of higher education, internationalisation of the curriculum is an elusive one (Clifford, 2009) and it is difficult to define because of containing “two fuzzy, ideologically laden terms: internationalisation and curriculum” (Green & Whitsed, 2012, p. 150). Clifford and Montgomery (2011) noted that “understandings of internationalisation of the curriculum are still in their infancy and that more research is needed” (p.122). The literature offers myriad ways of interpreting internationalisation of the curriculum. Under narrow lenses, internationalisation of the curriculum is coined as an infusion process which refers to including international elements in the curriculum content or pedagogy (der Wende, 1997; Maidstone, 1995). The process could also include various international activities such as study abroad programs, foreign language courses, interdisciplinary or area programs, or the delivery of programs or courses with international, intercultural, or comparative perspectives (Bremer & der Wende, 1995; Harari, 1992).

Under a broad view, Knight (1997) described internationalisation of the curriculum as one of the program strategies adopted by universities with an attempt to internationalise the system. At the same time, der Wende (1996) regarded internationalisation of the curriculum as a process of educational change and innovation which involves mini steps of adoption, implementation and institutionalisation, requiring “careful planning, a combined bottom – up and top – down approach, the role of both individual and the organisation, commitment and motivation of staff and through and regular evaluation” (der Wende, 1996, p.194). Sharing with this stance, Harari (1992) positioned internationalisation of the curriculum within the entire internationalisation agenda and viewed it as “multi-faceted package” (p.78) which does not comprise separate and isolate strands but a composition of the interrelated components such as curriculum content, informal activities, mobility initiatives, international students and faculty, cultural diversity, and student and faculty engagement. In light of global-local binary, Brewer and Leask (2012) claimed that “internationalisation of the curriculum is a response to the historical as well as contemporary contexts of universities and their local and global situatedness” (p 245).

Placing more stress on student outcomes, Clifford (2009) and Clifford and Montgomery (2011) regarded internationalisation of the curriculum as a blend of curricula, pedagogies and assessments which accelerates understanding of the global perspectives in association with the local and the personal perspectives, engagement with other cultures, intercultural capabilities and globally responsible citizenship through addressing differences in value systems and actions. At the same time, adopting the process – oriented approach to internationalisation of the curriculum, Leask (2009) coined it as "the incorporation of an international and intercultural dimension into the content of the curriculum as well as the teaching, learning and assessment arrangements and support services of a programme of study" (p. 209). This definition has been so far most cited in the literature on internationalisation of the curriculum. She updated this definition with a strong emphasis on student learning experiences and student outcomes. It states that "internationalisation of the curriculum is the incorporation of international, intercultural, and/or global dimensions into the content of the curriculum as well as the learning outcomes, assessment tasks, teaching methods, and support services of a program of study" (Leask 2015, p.9). Another point is that the definition also delivers the significance of incorporating global, international and intercultural dimensions as the triad of internationalisation in higher education (Knight, 2003; Leask, 2009) into the curriculum. As conceptualised by Knight (2003), international refers to the relationships between and among nations, cultures or countries; intercultural aims to address the issue of cultural diversity within and across countries, communities, and institutions; and global means worldwide scope and universal sense across the globe. Knight (2003) argued that these dimensions are interrelated and complementary to deliver the depth and the breadth of internationalisation.

Under radical and transformative lenses, Rizvi (2000) argued that internationalisation of the curriculum should "incorporate a range of values that include openness, tolerance and cosmopolitanism" (p.8). Sharing with Marginson & Rhoades (2002) in terms of *glonacal heuristic agency*, Rizvi acknowledged the dymanic interplay

between the global and the local in knowledge creation in internationalisation of the curriculum. He argued that it involves the development of new skills, attitudes and knowledge among students and staff. Thus, it can be seen as a process in which students and staff are given opportunities to review, reflect and imagine their own teaching and learning practices. It seems that his perspective aligns with Barnett and Coate (2005) in viewing curriculum as engagement and transformation among stakeholders. In addition, his view is echoed with Leask's idea of the process of comprising the steps of reviewing and reflecting, imaging, revising and planning, acting and evaluating.

In line with the intense impacts of global economic transformation, as significant part of internationalisation of higher education, internationalisation of the curriculum is enacted as a response to the changing landscape of global higher education (de Wende, 1996, 1997; Rizvi, 2000). Pragmatically, it is developed to cater to a wide range of target students across the globe, especially to obtain competitive advantages of attracting foreign students and enhancing institutional reputation (Brewer & Leask, 2012; Crosling et. al, 2008; der Wende, 1997; Edwards et. al, 2003). As such, it is politically and economically driven in light of the rationales of internationalization of higher education (Knight & de Wit, 1995). It also seems to align with the neo-liberal approach to global citizenship (Clifford & Montgomery, 2011; Shultz, 2007) which promotes cultural understanding and transnational mobility of knowledge and skills.

At the same time, in line with a more radical and transformative approach, internationalisation of the curriculum is also driven by socio-cultural and academic aspirations. As argued by Harari (1992), internationalisation of the curriculum links with liberal education which acknowledges students to "live in a highly interdependent and multicultural world" (p.53); thus it encourages them "to acquire a reasonable degree of knowledge and skills with respect to the interconnectedness of peoples and societies and cross-cultural communication (ibid). This stance is shared by Crosling et. al (2008); der Wende 1997; Edwards et. al, (2003); Rizvi and Wash (1998); and Rizvi (2000). Brewer and Leask (2012) argued that the motivations of internationalisation of the

curriculum include “preserving linguistic and cultural heritage”, “facilitating critical and comparative thinking for life in multicultural environments as well as intercultural competency for personal, professional, and citizenship development”, “encouraging deep learning and new ways of thinking” (p.245). Internalisation of the curriculum is enacted as means to address equity in internationalisation and to embrace all stakeholders rather than a small percentage of mobile population (Brewer & Leask, 2012).

2.3.3. Internationalisation at home

Nilsson pioneered internationalisation at home and implemented it as an international approach to resolving the challenges of Malmö case study in Sweden where the presence of international student and faculty body was modest in the late 1990s. It was first conceptualised as “any internationally related activity with the exception of outbound student and staff mobility” (Crowther et al., 2001, p. 8). Robson, Almeida and Schartner (2018) claimed that the rise of academic mobility resulted from the Erasmus movement in Europe since 1987 among a certain percent of students and faculty has led to the huge concerns of equity and inclusion. Furthermore, “international migration was on the rise everywhere and the limitations to a further expansion of physical mobility existed all over Europe” (Wächter 2003, 6). Thus, internationalisation at home has become the most common approach to internationalisation adopted by European higher education systems (Beelen, 2015; Robson et al., 2018). According to de Wit et. al (2015), internationalisation at home was also emphasised as one of the goals in the Europe 2020 Growth Strategy to internationalise the experiences and mind-sets of the non-mobile population who make up the majority.

As Harrison (2015) stated, internationalisation at home offers “a democratisation of the benefits of internationalisation to a much wider segment of society” (p. 414). Meanwhile, Crowther et al. (2000) put that it involves *diversity as resource, internationalised curriculum* and *culturally sensitive pedagogy*. These three components supplement one another to cater to all students using *home* resources. Teekens (2013) shared the stance and emphasised the essence of internationalisation at home refers *to*

inclusion, diversity and reciprocity (paragraph 1). Holding the same vein, Knight (2008) put that, internationalisation at home is concerned with promoting "extra-curricular activities, relationships with local cultural and ethnic community groups, as well as the integration of foreign students and scholars into campus life and activities" (p. 13).

Arguing for the flourish of internationalisation at home in its own right in the literature, Beelen and Jones (2015) proposed a new definition: "internationalisation at home is the *purposeful* integration of international and intercultural dimensions into the formal and informal curriculum for *all students* within domestic learning environments (p. 76, emphasis added). At the first glimpse, it is quite clear to identify the similarities in wording and denotation between this definition and the definition of internationalisation of the curriculum by Leask (2009, 2015). They both emphasise the incorporation of international and intercultural elements in curriculum perspectives and follow a process-oriented approach; however, in the new definition of internationalisation at home, home campus and local community are placed as learning environments.

Despite certain attempts of differentiating the terms of internationalisation of the curriculum and internationalisation at home (see Beelen, 2015; Beelen & Jones, 2015; de Wit & Leask, 2015; Robson et al., 2018), the line between them seems blur because of various dimensions they share. Beelen (2011) claimed that internationalisation at home and internationalisation of the curriculum "seem to overlap" (p.262). Beelen (2016) made a distinction that internationalisation of the curriculum might encompass abroad dimensions as core while internationalisation at home views them as additional to home curriculum. However, Marinoni (2019) in the executive summary of the 5th IAU Global Survey[14] also indicated two terms as interchangeable. The survey result based on input from 907 universities in 126 countries shows that internationalisation of the curriculum/ internationalisation at home was perceived as an important area of internationalisation to almost surveyed cases. However, North America – the only region did not consider them as important. The reason might lie in the pervasiveness of

[14] It is the most comprehensive survey conducted worldwide by International Association of Universities aiming at examining the general trends and dimensions of IoHE. The report was released last month, September, 2019.

the terms vary according to each region. The literature (see Beelen, 2015; Beelen & Jones, 2015; de Wit & Leask, 2015; Green & Whitshed, 2015) indicates that internationalisation at home has been the most common term in Europe while internationalisation of the curriculum was born in Australia and has boomed in Australia and the UK. My own research into the literature aligns with such indication. Additionally, there has been a large volume of work dedicated to internationalisation of the curriculum in Canadian literature (i.e Bond, 2003a; Knight, 2008; Whalley, 1997) and American literature (i.e. Harari, 1992; Childress, 2010). There is no denying that there is conceptual fog in the terms associated with internationalisation (Jones, 2016).

Knight (2008) stated that internationalisation of higher education encompasses two key pillars, namely internationalisation broad and internationalisation at home. According to Beelen and Jones (2015), internationalisation of the curriculum embraces wide coverage of both formal and informal curriculum aspects whether *at home* or *abroad*. They argued that cross-border programmes might include internationalisation of the curriculum but fail to hold the sense of internationalisation at home. Sharing the stance with the above authors, Agnew and Kahn (2014) put forward that there is a necessity for institutions to look inward the formal and informal programming dimensions “to ensure that all students have opportunities to engage in global, international, and intercultural learning in classrooms and across campuses” (p.31). Beelen and Jones (2015) postulated that internationalisation of the curriculum and internationalisation at home both aim to reach all students, comprising international and intercultural elements and focusing on both formal and informal curriculum aspects. It means both terms focus on assuring equity and inclusion in the contexts of increasingly cultural diversity. Nonetheless, my research into the literature on internationalisation at home reveals a possibility that internationalisation at home places more emphasis on experiential learning of, authentic exposure to and capitalising on local resources such as cultural differences and diversity within domestic settings to activate intercultural understanding and interactions and to enhance intercultural competence.

2.3.4. Existing conceptual frameworks of internationalisation of the curriculum and of internationalisation at home

The below provides a brief review on a number of frameworks of internationalisation of the curriculum and internationalisation at home in the literature, then it aims at calling for a new conceptual framework in the literature which generates a comprehensive understanding of IoCaH.

a) ***Harari's Conceptualisation of internationalisation of the curriculum (1992)***

Although Harari (1992) did not present an explicit framework of internationalisation of the curriculum in his work, the given conceptual strands offered much insight into how IoC is conceptualised and enacted at institutional contexts. This thesis draws on such conceptual strands to establish conceptual base to understand the conceptualisation and enactment of IoCaH at programme, discipline and course levels at the two universities. Harari (1992) coined internationalisation of the curriculum as "a multi-faceted package" (p.57) involving a diverse of activities and strands which are interrelated and influential on one another. Linking internationalisation of the curriculum to American education contexts which Harari focused on, curriculum internationalisation is driven by the motive of the liberal education, offering students "global awareness and an understanding of the diversity of cultures and societies" and "knowledge and skills with respect to the interconnectedness of peoples and societies and cross-cultural communication" since they live in "a highly interdependent and multicultural world" (p.53-54).

Empowered by the spirit of comprehensive internationalisation which encompasses institution-wide internationalisation and exerts impacts to all stakeholders, Harari (1992) recommended that a university "an institution should develop an overall commitment and curricular program implementation which transcend disciplines and create a distinct international ethos on campus "(p.58). He also suggested a both holistic and analytical approach to internationalising the curriculum. In this process, he placed academic disciplines, professional training and professional competence at the core because they

are “the bedrock of the academic enterprise” (p.60). Thereby, a number of conceptual strands of curriculum internationalisation are developed to solidify and enrich such bedrock. They include:

- **“Commitment and consensus-building”:** It refers to a process of “true commitment of the faculty and the administration”, “through the genuine internationalization of disciplinary and interdisciplinary curricular offerings”, “initiated and nurtured on campus” (Harari, 1992, p. 69).
- **“International education exchange”:** It refers to international movement of students and academics, serving the broader aim of internationalisation of teaching and learning process, content and environment either at home campus or abroad. (Harari, 1992, p. 69). Because “international education exchanges have intrinsic value in themselves”, they should be more planned to reinforce IoC (Harari, 1992, p.70).
- **“Organization and leadership”:** It refers to the institutional leadership “in setting a tone, in orchestrating the consensus-building process, in shaping and refining institutional priorities…in allocating resources and exerting efforts to generate additional support to reinforce the pursuit of specific goals and programs” (Harari, 1992, p.73).
- “**Faculty Development and Faculty Engagement”:** It refers to the conditions and mechanism to promote academics and staff as “change agents” (Harari, 1992, p.73) in IoC. However, while formal curriculum aspects in disciplines were valued, informal curriculum dimensions seemed marginal in Harari’s conceptualisation.
- **“Creating an International Ethos on Campus”:** It refers to the “composition of conditions” (Harari, 1992, p.75) for IoC which involves not only strategic approaches which are tangible but also intangible such as “positive international awareness and commitment”, “human concern of faculty and staff for students of all nationalities and ethnic backgrounds” and “sustained and genuine efforts of the faculty and staff” (Harari, 1992, p.76).
- **“Integrated Programming/Strategic Planning”:** It refers to implementing IoC dimensions and activities in a cohesive and integrated manner and in alignment with

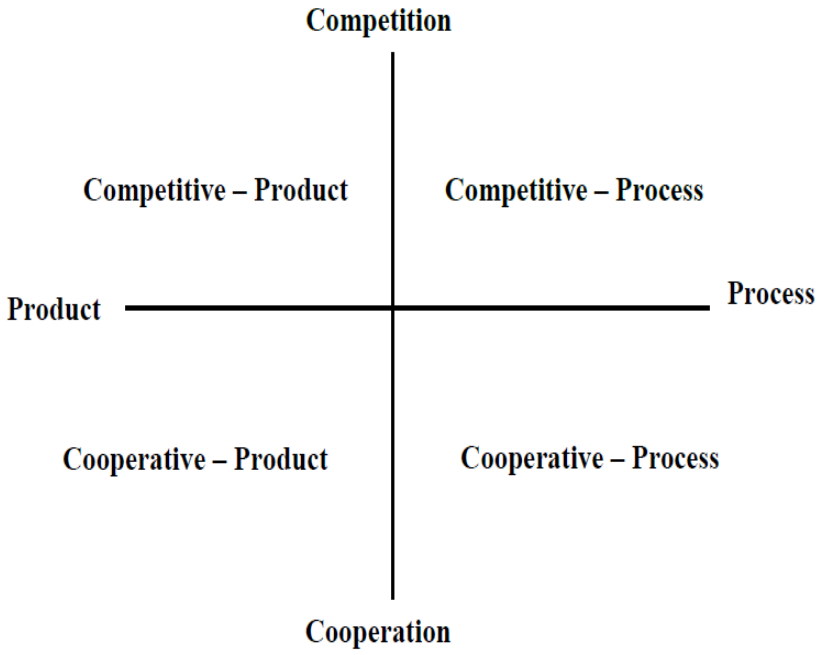
institutional plans or agendas on the basis of institution-wide commitment and consensus-building process. (Harari, 1992, p.76).

Under a process-based and integration approach, Harari suggested an infusion into many aspects of the curriculum, namely international content areas in disciplinary courses, comparative approaches in teaching and research, issue-oriented approaches and interdisciplinary studies; area studies and civilizational approaches, international studies and intercultural studies, international development studies, and foreign languages into the curriculum. In short, Harari's conceptual framing of curriculum internationalisation emphasised the significance of institutional and faculty commitment and the interdisciplinary approach to curriculum internationalisation. There is much likelihood that Harari's framing brings tremendous impacts on the development of comprehensive internationalisation models of Hudzik (2011) and American Council on Education in the subsequent years. In light of Harari's conceptualisation of curriculum internationalisation, this thesis perceives internationalisation of the curriculum as "a multi-faceted package" (p.57) involving a diverse of activities and strands which are interrelated and influential on one another such as these six abovementioned.

b) Takagi's conceptual framework and typology of internationalisation of the curriculum

Profoundly underpinned by theories of internationalisation and curriculum, Takagi (2015) developed a conceptual model of internationalisation of the curriculum with four interactive components by blending two approaches of internationalisation, namely competition and co-operation types and two curriculum models of product and process. The model covers some key facets such as diverse learning objectives, content design, pedagogical organization, reflecting the interconnectedness among the patterns as well as the complexity within the system. However, it is not easy to figure out how to switch from the product model to the process one, from cognitive objectives to affective objectives, and from content design to pedagogy. Also, it is struggling to identify how to mix the models to achieve a combination of objectives because it must be short-sighted to cover either product model objectives or process model objectives. Additionally, the

model does not include other aspects such as co-curriculum activities and hidden pedagogies, other levels such as administrative and support services, evaluation and accreditation, and other types of stakeholders who are working in these sections. In general, the model mentions the micro level of teaching and learning in the process of internationalisation of the curriculum.



(Takagi, 2015, p. 354)

Figure 2.1.: Takagi's conceptual framework of internationalisation of the curriculum

Table 2.1 : Takagi's typology of curriculum internationalisation

Product curriculum model	Process curriculum model
Cognitive objectives • Disciplinary and specialist knowledge and skills • International competences (hard or technical skills) • Intellectual or professional development for global economy • Accumulative assessment • Human or economic capital	**Affective objectives** • Awareness, attitudes, behaviours, values, cultural sensitivity and moral responsibility • Intercultural competences (soft and generic skills • Personal or social development as global citizens • Formative assessment • Social or cultural capital
Content – focused designs • Prescribed content for pre-specified objectives and means related to ends • What is taught and what is learned • Fixed and linear responded to external demands • Knowledge is technical, measurable and discipline – based • Teacher – centred; teachers are instructors	**Experience – focused designs** • Learning experiences and processes, and interactions among students and teachers • How is taught and learned • Flexible reflecting individual desires or interests • Knowledge is created by learners beyond a discipline • Learner-centred; teachers are facilitators

(Takagi, 2015, p. 354)

c) Edwards et al's typology of curriculum internationalisation

The second model of internationalisation of the curriculum under discussion is the one developed by Edwards, Glenda, Petrovic-Lazarovic and O'Neill in 2003 with an emphasis on raising, developing and harnessing intercultural competency among

students. Like the previous model, this model holds much value in providing pedagogical strategies relevant to specific learning outcomes. There is an incremental development in intercultural outcomes through levels of learning and teaching, however it is suggested that further lights be shed in terms of how students experience, interact and grow within each phase and how they transform themselves among the transitional phases. This model is a typical example for the product – oriented curriculum approach.

Table 2.2: Edwards et al.'s typology of curriculum internationalisation

Level of IoC		**Teaching Strategy**	**Teaching Method**	**Outcome Learning**
Level 1	International Awareness	Infusion of international perspective in general curriculum	Supplement existing curriculum with international examples: recognize origins of knowledge	Students expect and respect differences, have an international attitude
Level 2	International Competence	Engagement with the specialist international dimension of the discipline	Add international study options, have students engage with international students, in-depth study of international subjects	Students are capable of performing their profession for international clients
Level 3	International Expertise	Immersion of students in international study	Study (possibly in a foreign language), live and work in international settings	Students become global professionals, at home in many locations

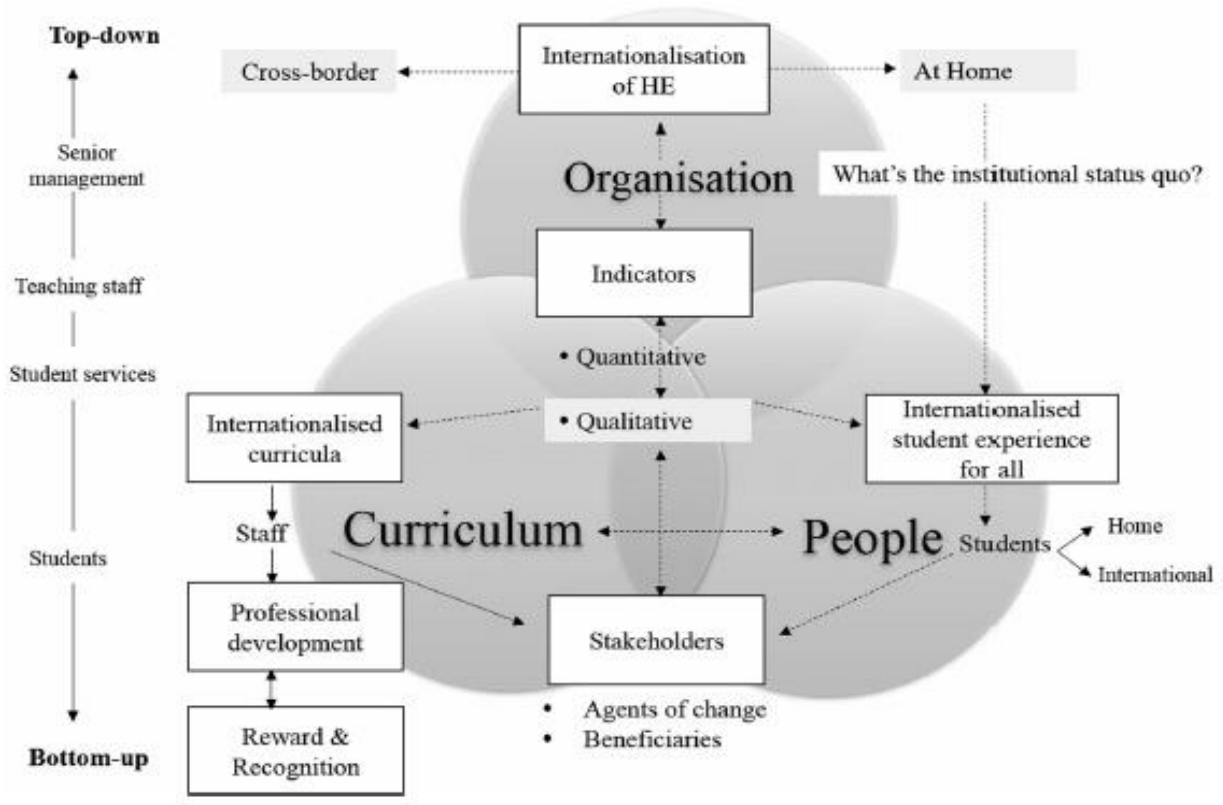
(Edwards et al., 2003, p.189)

The above analysis into the three models of internationalisation of the curriculum acknowledges conceptual dimensions and practical value to related stakeholders. It also identifies lacking aspects each framework holds to argue that there is a need to produce further models based on exploratory and empirical studies. The weaknesses

might lie in the lack of clarity and thoroughness in explaining for the building factors and their relationship; the lack of engaging different stakeholders and covering both macro and micro levels; and the lack of theoretical underpinnings in informing empirical data.

d) Robson, Almeida and Schartner's framework of internationalisation at home (2018)

Robson, Almeida and Schartner (2018) identified the key themes mapping a conceptual model of internationalisation at home in a comparative study examining how internationalisation at home was understood and operationised in a British university and a Portuguese one from the stances of 12 stakeholders. According to the authors, the model indicates that internationalisation at home should address three interrelated dimensions – Organization, Curriculum, and People. Correspondingly, it requires a review of institutional, curriculum and individual dimensions in order to conceptualise and to enact internationalisation at home. Internationalisation at home should be viewed as a qualitative process offering the key outcome - internationalised and inclusive experiences for all. The process under both top-down and bottom – up orientations encompasses both formal and informal curriculum dimensions and includes a system of recognition and development opportunities to enhance all stakeholders's engagement. The formal curriculum dimensions are linked with teaching and learning activities whilst the informal/ non-formal curriculum dimensions refer to student services.



(Robson et al., 2018, p. 30)

Figure 2.2. Robson, et al.'s framework of internationalisation at home

2.3.5. Benefits and Outcomes

The literature indicates that although internationalisation of the curriculum represented a modest space in comparison with mobility initiatives, it is recognised as a primary vehicle to achieve internationalisation (der Wende, 1997; Maidstone, 1995). Hudzick (2012) claimed that comprehensive internationalisation cannot be achieved without IoC (Green & Whitsed, 2015). The reason might lie in the fact that of internationalisation of the curriculum can leave more long-lasting impacts on universities and "provides more solid guarantee for consolidation and institutionalization of the international dimension in higher education" (der Wende, 1997, p.54) rather than students and academics who are subject to opportunities of mobility. The literature also shows that internationalisation of the curriculum brings enhanced quality to universities while the development of foreign languages and global citizenship capabilities,

especially intercultural competence are key benefits to students (see Deardorff, 2006; der Wende, 1996, 1997; Clifford & Montgemory, 2011; Leask, 2008, 2011, 2015). However, there have been quite few empirical investigations into the benefits and the outcomes of internationalisation of the curriculum in home campuses.

An internationalised curriculum is the product of internationalisation of the curriculum (der Wende, 1996; Leask, 2015). In the OECD study comparing six countries including Australia, Denmark, France, Germany, Japan, and the Netherlands in the provision of internationalised curricula and successful case studies, Bremer and der Wende (1995) held that an internationalised curriculum is "an internationally oriented, aimed at preparing students for performing (professionally/ socially) in an international and multicultural context, and designed for domestic students and/ or foreign students" (p.10). They also issued a typology of internationalised curricula (see table 2.1) which functions as a helpful guide for internationalising a type of curriculum. From the typology, it is apparent to claim that the design and the features of an internationalised curriculum are dependent on its intended audience and intentional outcomes. der Wende (1996, 1997) claimed that internationalised curricula aim at improving foreign language proficiency, enhancing understanding of other countries and cultures, strengthening cross-cultural communication skills and intercultural competence.

Table 2.3: OECD's typology of internationalised curricula

Type 1: curricula with an international subject	Type 4: curricula in foreign languages or linguistics which explicitly address cross - communication issues and provide training in intercultural skills	Type 7: curricula leading to joint or double degrees
Type 2: curricula in which the traditional/ original subject area is broadened by an internationally comparative approach	Type 5: interdisciplinary programmes such as regional and area studies, covering more than one country	Type 8: curricula of which compulsory parts are offered at institutions abroad, taught by local lecturers

Type 3: curricula which prepare students for defined international professions	Type 6: curricula leading to internationally recognised professional qualifications	Type 9: curricula in which the content is especially designed for foreign students

(adapted from Bremer and der Wende, 1995, p.10-11)

With a strong focus on student learning outcomes, Leask (2001) argued that a successfully internationalised curriculum would offer relevant, inclusive and supportive educational experiences for all students. Based on her assertion, students in an internationalised curriculum will be engaged with internationally informed research and culturally and linguistically diverse scholarship so that their international and intercultural perspectives can be enhanced to become global professionals and citizens (Leask, 2009). Green and Mertova (2009) highlighted three components or outcomes of an internationalised curriculum, namely global awareness, the capacity of cross-cultural communication and the responsibility of global citizenship. Holding a similar vein, Mezirow (1991); Shultz, (2007), and Clifford and Montgomery (2011) emphasised global citizenship including global perspectives, intercultural awareness and responsible citizenship as both an ultimate outcome of and a potential approach to internationalisation of the curriculum. At the same time, embedding a global outlook as part of global citizenship in graduate attributes development is also discussed in some work (see Jones & Killick, 2007, 2013; Killick, 2013; Leask, 2008; Reid & Spencer-Oatey, 2013).

Jones (2016) specified that knowledge, skills and attitudes as key areas and global perspectives and intercultural competence as primary outcomes of internationalisation of the curriculum. Global perspectives refer to considerations and understandings related to professional, cultural and national contexts and global issues such as sustainability, ethical or environmental issues. At the same time, intercultural competence is concerned with being exposed to cultural otherness, challenging own cultural identity, learning about other cultures and making sense of the world based on

comparative and cross - cultural perspectives. Other scholars such as Deardorff (2006); Harari (1992), Hudzik (2012), Rizvi and Lingard (2010), Leask (2008, 2015), de Wit and Leask (2015), and Green and Witshed, (2015) also affirmed intercultural competency development as the key result of of internationalisation of the curriculum. However, in the OECD study, intercultural competence was not identified as the key outcome as it had been claimed in the literature (der Wende, 1996). Furthermore, “compared with global and international dimensions, intercultural skills and perspectives are often less readily incorporated into course design” (Mak & Kennedy, 2012, p.325). A possible reason for this issue is the lack of imperatives to capitalise on the diversity and engagement of all stakeholders on campus and the richness of localities in contexts where of internationalisation of the curriculum is planned and enacted (Leask & Carroll, 2011; Jones, 2014).

The literature investigation suggests that internationalisation at home shares with internationalisation of the curriculum in fostering graduate employability thanks to increased foreign language proficiency, especially English language through EMI programmes and enhanced intercultural competence through the implementation of experiential and inclusive programmes on campus. In the lenses of internationalisation at home, these initiatives engage all stakeholders and facilitate cross-cultural interactions as well as connect them with local and cultural groups (Beelen & Jones, 2015; Robson et al. 2017). Beelen (2011) noted that the central intended outcome of internationalisation at home is international and domestic students’ engagement. While this outcome is quite general, Wächter’s (2003) took a specific idea about the attributes of students benefiting from internationalisation at home: “open minds and generosity towards other people; know how to behave in other cultures and how to communicate with people with different religions, values and customs, and not be scared of coping with new and unfamiliar issues. (p. 39)

Adopting internationalisation at home as a key approach to employability, Watkins and Smith (2018**)**, in a study investigating a placement opportunity offering international and intercultural dimensions in an MA programme in a British university,

found that IaH brought benefits to students in terms of being able to apply their academic knowledge in authentic professional settings where they can also exercise ethical practices. Soria and Troisi (2014) compared the impact of internationalisation at home and internationalisation abroad in nine U.S universities in developing students' global, international and intercultural competencies concluded that the participation and the engagement in on-campus activities such as global/international coursework, cross-cultural interactions, and other informal curriculum activities may yield greater levels of such competences. Jones (2013) argued that "domestic environments could play an equivalent role in offering opportunities for experiential learning in an intercultural context, taking people beyond their comfort zones" (p. 101).

2.3.6. Concerns and Challenges

The literature shows that internationalisation of the curriculum and internationalisation at home share a number of challenges. They include the low rate of engagement from stakeholders, especially academic staff who deliver internationalised curricula, the under-developed plan of staff professional development, the lack of consistent institutional support and leadership and the limited funding (see Childress, 2010; Clifford, 2009; EgronPolak & Hudson, 2014; Green & Whitsed, 2015; Jones, 2016; Stohl, 2007; Robson et al., 2018). In addition, the inadequate attention to the cultural diversity and the contribution of both international and domestic population (students and staff) as well as the poor mechanism to promote such diversity are documented as key concerns (see Jones, 2014, 2016; Leask & Carroll, 201; Sawir, et al., 2012). What is more, there is some fuzziness and complexity in conceptualising the terms. On one hand, they both act as means to boost intercultural, global and international capacities among all stakeholders, especially among students and academic staff; on the other hand, they are developed as desired educational goals featured by such capabilities. As such, IoCaH which refers to internationalisation of the curriculum at home-based campus in this thesis is likely to share complex and fuzzy features because it encompasses multi-dimensions and stakeholders at diverse levels.

Brewer and Leask (2012) claims that internationalisation of the curriculum is

normally critiqued by its tendency of formulating hegemony of Western perspectives and the export and import of Western higher education practices across the globe in line with the unprecedented growth of global transactions and the dominance of English as lingua franca (Pennycook, 2017). This viewpoint is shared by a large number of scholars whose work particularly focus on internationalisation practices in Asian higher education contexts (see Huang, 2007; Mok, 2007; Nguyen & Tran, 2018; Phan, 2013; Steiner-Khamsi & Waldow, 2012; Tran, Phan, & Marginson, 2018). Internationalisation of the curriculum practices in non-English speaking countries are characterised by outbound mobility, the adoption of EMI, curriculum borrowing and/ or curriculum import based on international partnerships and linkages at national and institutional levels. Thus, such above scholars provided a warning about the risk of the re-colonialisation of knowledge production and knowledge dissemination resulted from uncritical and unselective curriculum borrowing practices. Also, a huge body of literature indicates numerous challenges to the stakeholders, especially lecturers and students and raises concern about the issues of access, equity and inclusion when EMI is endorsed in Asian institutional settings such as China (see Hu, Li & Lei, 2014), Japan (see Aizawa & Rose, 2018) , Korea (see Kim, Tatar & Choi , 2017**)** , Malaysia (see Ali, 2013), Singapore (see Bolton, Botha & Shone, 2017), Taiwan (see Hou, Morse, Chiang & Chen, 2013), Thailand (see Lavankura, 2013) and Vietnam (see Le, 2013; Nguyen, Walkinshaw & Pham, 2017; Vu & Burns, 2014).

Apart from the above challenges, either internationalisation of the curriculum or internationalisation at home is “labour-intensive and complex” (der Wende, 1997, p.54). They require strong commitment, consensus-building and leadership across programmes of study in the whole university (Harari, 1992; Hudzick, 2011). As noted by der Wende (1997) and Childress (2011), it is critical to raise awareness of importance of these strategies among the stakeholders and to develop the plans for curriculum change as well as the support mechanism so that the stakeholders would be engaged and enact their roles effectively. Furthermore, research highlights that cultural differences, language barriers, bias, and peer and academic pressure are the hindering factors of little or ineffective interactions between domestic and international students

(Baldassar & McKenzie, 2016; Jon, 2013; Harrison & Peacock, 2010; Leask & Carroll, 2011). Another challenge referring to internationalisation at home claimed by Jones (2016) is: “we have yet to make the most of the diversity in our local communities to support intercultural learning in domestic settings” (p. 114).

Other concerns and criticisms of internationalisation of the curriculum focus on reach and impact linked with the issues of access, equity and inclusion (Brewer & Leask, 2012). Harari (1992) pointed out that the impacts of internationalised programmes are limited to a rather small number of students and thus bring modest benefits to a larger pool of students. Likewise, Mestenhauser (1998) also criticised that student mobility as a key vehicle for internationalisation of the curriculum does not impact teaching and learning practices as claimed in rhetoric statements. Similarly, der Wende (1996) claimed, “the impact of the achievements in internationalized curricula on the regular curriculum and the wider faculty is still low” (p.194). These issues have been strongly raised in the literature for decades, leading to the momentum of IoCaH. IoCaH is believed to cultivate on the cultural diversity and sustained cross-cultural interactions to create inclusive and equitable practices and all-encompassing environment without stereotypes of differences for the benefit of all stakeholders.

2.3.7. Approaches and Strategies

Bond (2003) categorised the three approaches to internationalisation of the curriculum are “add-on”, “infusion”, and “transformation” (p.5). The first approach, the earliest is adding some content areas into the curriculum with no structural and pedagogical changes. The second approach, the most common is infusing curriculum with content areas and exposing students to experiences with diverse cultural perspectives. The final approach, the most difficult is encouraging critical reflection on previous knowledge, inviting new, alternative ways of knowing, and encouraging students to transform from a single to diverse worldviews.

Joseph (2012) grouped internationalisation of the curriculum approaches into “economic rationalist”, “integrative” and “transformative” (p.241) based on different rationales of internationalisation and contexts. According to her, the economic rationalist

approach focuses on revenue generation and targets at international students in mobility programmes. The integrative approach to internationalisation of the curriculum shares features with the infusion approach earlier suggested by Bond (2003) in terms of embedding global, international, intercultural dimensions into existing curriculum. This is also aligning with the process-based definition of internationalisation of the curriculum postulated by Leask (2009, 2015) and is in accordance with the common approach to internationalisation at home. The transformative approach, grounded by critical pedagogies, places a stress on transformative student learning experiences and outcomes (Clifford & Montgomery, 2011; Joseph, 2012). The approach is also in concurrence with what Bond (2003) proposed in offering students a chance to shift from a single worldview to diverse one.

In a similar pattern, Kitano (1997) differentiated three levels of curriculum change in multicultural contexts including *exclusive, inclusive,* and *transformed* (p. 18). The first only focuses on Westernised content and didactic pedagogies. The second level is including alternative, international, comparative perspectives. The last level highlights transformative paradigm that encourages interrogation and critical reflections on disciplinary knowledge. Sharing with Kitano (1997), Banks (2007) four level model also involves integration and transformation, but adds a level of social action in which students are empowered to take actions as a result of their transformed learning experiences.

The typical examples of such above categories could be found in the following activity list suggested by Harari (1992) based on his American higher educational outlook. Many activities were echoed with some in the work by Whalley et al. (1997), and they could be the guiding activities of the curriculum typology developed by Bremer and der Wende (1995). Table 2.4 below summarises the key activities from the literature. The subsequent section is dedicated to discussing the integrative and the transformative approaches to internationalisaton of the curriculum and internationalisation at home which are commonly adopted across contexts and disciplines.

Table 2.4: Key activities to enact internationalisation of the curriculum and internationalisation at home

1.	*The infusion of international content in disciplinary courses*
2.	*Adopting comparative approaches in teaching and learning*
3.	*Engaging academics, staff and students in internationalisation policies and practices*
4.	*Strengthening international partnerships and networks*
5.	*Promoting inbound and outbound mobility of academics, students and programmes*
6.	*Embedding or Teaching International Studies and Intercultural Studies, Area Studies, Interdisciplinary Studies, International Development Studies*
7.	*Fostering authentic internships and academic and professional exchanges among students and academics at local and global contexts*
8.	*Teaching and learning foreign languages and cultures*
9.	*Adopting inter-disciplinary approach to teaching and learning*

(adapted from the literature)

Infusion

The infusion approach has received rich support across regions; and it has been implemented in various programmes, disciplines and courses under multiple dimensions (see Crosling et.al, 2011; De Vita & Peter Case, 2003; Leask, 2015; Green & Whitsed, 2015). Leask (2009, 2015) and Jones and Killick (2007) advocate the embedment of international, global and especially intercultural components into all aspects of the curriculum to maximize experiences and outcomes for all students. In more specific ways of infusion, some work mentioned the use of comparative case studies in courses, aimed at developing intercultural understanding and shaping multiple views among

students (i.e. Green & Mertova, 2011; Whalley, et al., 1997). In other cases, under outcome-based design orientation, the whole programmes or specific courses could be infused by set of competencies or attributes associated with global citizenship (Clifford & Montgomery; Green & Mertova, 2011; Leask, 2008; Reid & Spencer - Oatey, 2013).

The infusion approach has also been substantially presented in the way cultural diversity and cross-cultural interactions are optimised and promoted in formal and informal curriculum areas. In this, international and domestic students, academics, staff and other stakeholders are engaged in on-campus movements, placements and internships; overseas exchange programmes or professional development activities which emphasise cultural and experiential exposure (see Leask, 2009, Leask & Carroll, 2011). To empower these stakeholders to activate their engagement process, a range of strategies are suggested in the literature. For example, the project examined by Baldassar and McKenzie (2016) engaged both domestic and international students in two qualitative research units in Australia. Another illustration is the signature programme called EXCELL (Excellence in Cultural Experiential Learning and Leadership) Program that provides intercultural training for students and academics in Australian universities and some others in the world (see Mak & Kennedy, 2012).

Furthermore, the infusion approach has been promoted in some other ways. To illustrate, the use of ICT to create virtually collaborative platforms for cross-cultural interactions and global learning among students in the U.S and Japan in Custer & Tuominen (2017); or among Australian and the U.S students in Bhat & McMahon (2016). In other instances, Soria and Troisi (2014) when exploring the U.S students' perceptions in nine universities proved that domestic students' engagement in on-campus global/ international activities enhanced more intercultural competence in comparison with abroad activities. In non - English speaking contexts, the adoption of EMI programmes and informal curriculum initiatives also exert positive effects. For instance, G30 Programme in Japanese universities (Ishikura, 2015); a culture and language-exchange programme for Korean and international students (Jon, 2013); the Nightingale – a community - based mentoring program featuring internationalisation at

home initiative in 20 European countries such as Sweden, Spain, Norway, Finland, Austria, Germany, Iceland, and Switzerland (Prieto-Flores, Feu, & Casademont, 2016).

Transformation

It is my argument that although the transformative approach has been received as the most difficult to be applied in the literature (Bond, 2003; Joseph, 2013), it has been highly recommended and tightly linked with the infusion approach. The common feature between the two approaches is that they both focus on the process of incorporating global, international and especially intercultural dimensions into both formal and informal curriculum areas. However, the transformative approach placing students at the centre of the process further emphasises student experiences which encourage critical, reflective practices to obtain transformative learning outcomes. Grounded on critical pedagogies (Freire, 1968) and transformative pedagogies (Mezirow, 1991), the approach might be a highly recommended approach to internationalisation of the curriculum for global citizenship education (see Clifford and Montgomery, 2011). De Vita and Case (2003) claimed that internationalisation of the curriculum requires beyond internationalising content but pedagogical approaches which facilitate and promote cross-cultural interactions and inclusive learning. Likewise, the scholars (Clifford & Montgomery, 2011; Green & Mertova, 2011; Leask, 2009, 2015; Morey, 2000; Rizvi & Walsh, 1998; Rizvi, 2000; Tangney, 2017) shared a view that internationalisation of the curriculum under transformative approach might challenge conventional ways of knowledge presentation, production and delivery in disciplines and courses and encourage interdisciplinary dimensions. The paradigmatic shift across the curriculum allows students to exercise reflections upon their disciplinary knowledge and interrogate conventional assumptions (Montgomery, 2013; Tangney, 2017). This process reflects the transformation level suggested by Banks (2007), Bond (2003), Joseph (2011) or Kitano (1997).

It is argued that the transformative approach to internationalisation of the curriculum is alignment with the view of curriculum as praxis (Barnett & Coate, 2005; Grundy, 1987) and the ontological, epistemological dimensions of knowing, acting, and

being (Barnett & Coate, 2005). Under the same lenses, Rizvi and Walsh (1998) emphasised the link between the global and the local in knowledge creation and the role of cultures in the process of creating knowledge. They called for a more organic approach to internationalisation of the curriculum in which a framework of values and practices for enhanced awareness and appreciation of cultural differences is adopted and executed at individual, interpersonal, institutional, national, and global levels. It is likely that this approach shares connotation with the transformative approach.

2.4. IoCaH in Comparative Studies

There are quite few empirical comparative studies on internationalisation of the curriculum and/ or internationalisation at home in the literature. Most of the work has been done in the host countries – the receiving countries of international education. The table below summarise the key findings of some highlighted comparative investigations into internationalisation of the curriculum.

As seen from Table 2.5, most of the studies focused on internationalisation of the curriculum dimensions at national and regional levels and offered insights into provision and features of internationalised curricula. Although Leask' national study conducted in Australia 2011-2012 paid attention to curriculum internationalisation in programmes and disciplines in a large number of universities and engaged diverse types of stakeholders, the Australian ethos of internationalisation of the curriculum was dominant. Leask's study brought an innovatively interdisciplinary approach to curriculum internationalisation and made substantial contributions by offering conceptual framework of curriculum internationalisation and the process model of internationalisation of the curriculum. However, there was little amount of insight into how internationalisation of the curriculum was conceptualised and enacted by diverse stakeholders and through multiple dimensions in specific contexts and disciplines. The study by Phan, Tran and Blackmore (2019) provided information on student agency and student engagement dimensions in curriculum internationalisation in two specific settings: Australian and Vietnamese universities and argued for student engagement as another potential approach to curriculum internationalisation. While all the work

indicated in the above table may not be enough to portray the status quo of research on curriculum internationalisation, it is likely to claim that there has been much room for investigations into curriculum internationalisation in specific contexts and disciplines, especially in developing contexts so that the complexity and diversity of dimensions and perspectives of curriculum internationalisation would be revealed.

Table 2.5: Summary of key comparative studies on internationalisation of the curriculum

Author	Key research aims	Sampling and Methodologies	Key findings
Ardakania, Yarmohammadian, Abaric, & Fathid **(2011)**	- To compare strategies, plans and activities for curriculum internationalisation in higher education in the USA, Canada, Australia and Japan.	- Qualitative comparative study - Content analysis of selected literature - No information about sampling	- in America: infusing international content to the curriculum; - in Canada: providing international skills to students and internationalising body of academics; - in Australia: infusing local and international dimensions to the curriculum; - in Japan: mixing virtual learning and mobility initiatives
der Wende (1996)	- To examine provision, characteristics, outcomes and effects of internationalised curricula; - To identify approaches and strategies to develop internationalised curricula and influencing factors of effective implementation of such curricula.	- Mixed method study - Australia, Denmark, France, Germany, Japan, the Netherlands; - 300 internationalised curricula - In-depth case studies and cross-case analysis	• Characteristics of Internationalised Curricula: - As a response of higher education to the changes resulted from globalisation process; - EMI programmes with international content to attract and accommodate international students, creating internationalised learning experiences for domestic students; - Engaging international academics and students to enrich teaching and learning process with different perspectives. • Influencing Factors of Effective Curriculum Implementation: - Commitment and leadership of administrators; - Professional/ administrative support;

			- Clear institutional policies, strategies, initiatives, and funding; - Availability and willingness of academics; - EMI pedagogies to deal with heterogeneous, international students; - Thorough evaluation, cohesive and connected conceptual and implementation frameworks; - Infrastructure and resources. • Outcomes and Effects of Internationalised Curricula: - Expanded disciplinary knowledge at international level, more critical, analytical and flexible thinking, international and comparative perspective, intercultural communication, English language proficiency among students; - English proficiency and internationalised teaching methods among lecturers; - Improved education quality and academic benefits for institutions; - Insufficient empirical data about outcomes and effects of internationalised curricula, especially from employers' views.

Huang (2006) **der Wende (1996)** **Ardakania, Yarmohammadian, Abaric, & Fathid** **(2011)**	- To examine and compare issues and characteristics of curriculum internationalisation in terms of programme groups: programs for international students, for domestic students and programs for all students, by field of study, by educational level, by final qualification, the teaching language, by type of institutions in in China, Japan and The Netherlands	- Qualitative comparative study: analysis of secondary data sources	- Internationalised curricula were viewed as EMI programmes catering to international students mostly coming from neighbouring countries, in all countries; - An increasing number of EMI programmes in all countries but with different provision of such internationalised programmes; - EMI programmes were developed as joint programmes with foreign partnering universities in Anglophone countries; - EMI programmes played an important role in improving education quality and internationalisation in all countries; - Non – degree or short term programmes were part of internationalised curricula; - Curriculum internationalisation was driven by political, economic, academic, social and cultural benefits. These benefits varied according to each country.
Leask (2015)	- To examine how academic staff working in different disciplines at different universities interpret curriculum internationalisation. - To examine how academic staff can be engaged in curriculum internationalisation in their disciplines.	- Participatory Action Research (PAR); - Review and analysis of literature, institutional document and policy, meetings with university managers, program and course leaders, coordinators, and professional development lecturers to develop cross-disciplinary, cross- institutional case studies of curriculum	- Insights into differences and similarities of curriculum internationalisation in ten disciplines; - Conceptual framework of curriculum internationalisation - Process model of curriculum internationalisation with an emphasis of engaging academics and staff in a cycle of reviewing and reflecting, imaging, revising and planning, acting and evaluating;

		internationalisation in action; - 58 lectures, workshops, and meetings with involvement of more than 1700 voluntary participants in 15 Australian universities around 12 months. - the programme teams in the disciplines such as accounting, applied science, art, journalism, law, medicine, nursing, public relations, management, and social sciences in nine universities across Australia were very actively involved.	
Phan, Tran and Blackmore **(2019)**	- To compare Vietnamese and Australian students'experiences of curriculum internationalisation (i.e. whether and to what extent students were key actors and exercise agency in IoC and the enablers and constraints of their participation in curriculum internationalisation	- Qualitative case study research with 15 semistructured interviews with academics and nine focus groups with 40 students in two universities in both countries.	- Student engagement in curriculum internationalisation involves three dimensions: sayings, doings, and relatings; - Students' practices were mediated by their personal resources but also by the external cultural-discursive, material-economic, and social-political arrangements at the site of practice; - Student engagement in curriculum internationalisation in Vietnam was seen in their appropriation practices of foreign curriculum borrowing activities while in Australia, student engagement was demonstrated in their global outlook development.

There is agreement among numerous scholars that internationalisation of the curriculum should be treated as an on-going, cyclical comprehensive, integrated, interdisciplinary process that engage multiple stakeholders (Harari, 1992; Hudzik, 2011; Leask & Bridge, 2013; Leask, 2015). In addition, the pedagogy in curriculum internationalisation must be switched from a teacher-centeredness to learner-centeredness, creating a more inclusive, constructive, and experiential learning environment (Bond, 2003, 2006; Schuerholz-Lehr et al., 2007). Harari (1992) mentioned other aspects towards internationalisation of the curriculum such as commitment and consensus building, integrated programming, faculty development, organisation and leadership, and international education exchanges. He put forward that: “it needs to be orchestrated and requires strong leadership as well as committed and competent faculty” (p.78).

There is no “one size fits all” method of curriculum internationalisation (Bond, 2003a; Harari, 1992; Williams, 2008) because while the pressure on curriculum internationalisation might be similar throughout the globe, the process should be incrementally built on what has gone before and within specific educational systems (Rizvi & Lingard, 2010). The scale and the scope of internationalisation of the curriculum as well as the approach towards it must be based on exclusively institutional history, context, goals, mission, values, and resources (Harari, 1992; Knight, 1994, 1995, 2004; Lemasson, 1999; Schoorman, 2000, Williams, 2009). As Taylor, Rizvi, Lingard and Henry (1997) noted, “there is always prior history of significant events, a particular ideological climate, a social and economic context” (p.16). Green and Whitsed (2012) share with Shiel (2008) in the stance that the slipperiness of component terms including internationalisation and curriculum leads to internationalisation of the curriculum being poorly understood and underdeveloped in practice. In addition, the different traits among disciplines and the variations in understanding of knowledge, methods and practices of teaching, learning and assessment within disciplines (Becher & Trowler, 2001) offer many implications about contextualisation and “situatedness of academic practice” in curriculum internationalisation (Green & Whitsed, 2012, p. 151).

As such, in this thesis, I argue that the conceptualisation, the approaches and the strategies towards IoCaH are also context-dependent and discipline – specific.

2.5. Internationalisation of Business Education

Internationalisation of business education, especially the incorporation of international business as key elements in business education has been widely recognised in the literature (Crosling et al.; 2008; Edwards et al., 2003; Manuel & Shooshtari, 2012; Shooshtari & Manuel, 2014). In line with this, internationalising curriculum has been a mainstream activity in business schools and universities across the world (Dolby & Rahman, 2008; Fleming, Shooshtari, & Wallwork, 1993). The key driver for internationalisation of business curriculum aligns with what the literature on internationalisation of higher education generally claims: ensuring business graduates to gain essential knowledge skills, values and dispositions to operate in an increasingly connected and globalised world in which business transactions and professions play a key role.

In addition, as Sherman (1987) asserted, the AACSB is a very impactful accrediting body for business education; and internationalisation is one of the most important criteria for accreditation. It has required business schools to integrate world-wide dimensions and global content in their business curricula since 1974 and has encouraged curriculum internationalisation since 1980s (AACSB, 2013; Sharma & Roy, 1996; Sherman, 1987; Shooshtari & Manuel, 2014). Specifically, in the Standard 9 of AACSB's Business Accreditation Standards suggests that knowledge areas should cover economic, political, legal, technological, and social contexts of organisations in a globalised society (AACSB International, 2013). The generic skills required in the Standard include students' ability to function in diverse multicultural professional environments. As such, Manuel and Shooshtari (2012) and Shooshtari and Manuel (2014) justified that business schools internationalise their curricula for the interactive purposes of obtaining and maintaining accreditation and attracting high - caliber domestic students, international students and high quality research faculty for economic

and academic benefits. They asserted that the motive for having their curricula accredited by AACSB is enhancing internationalisation and education equality.

There has been substantial literature on internationalisation of business curriculum regarding specific streams such as models and typologies (Edwards et al., 2003; Whalley, 1997), external influencing factors (Green, 2002; Toyne, 1992), organizational issues (Crosling et al., 2008; Trevino & Melton, 2002), institutional performance (Gniewosz, 2000; Kwok & Arpan, 2002). Crosling et al. (2008) listed core business subjects in business education including "economics, management, marketing, accounting, commercial law, and a quantitative methods subject" (p. 110), among which management and marketing are "more culturally embedded" and "more amenable to curriculum internationalisation" (ibid). Due to the variety of subjects in business education, the documented work on such specific areas is also various (see Kubin, 1973; Mintz, 1980; AlNajjar & Peacock, 1995 for accounting; or Bell & Brown, 1990 for marketing). Some focus on examining the issue at different programmes such as undergraduate and graduate levels (see Ball & McCulloch, 1988; Kuhne, 1990), or on a particular region or country such as Europe (Loustarinen & Pulkkinen, 1991), the United States (Kwok & Arpan, 2002) or Australia (Crosling et al., 2008; Edwards, et al., 2008) or with comparative dimensions (Salehi-Sangari & Foster, 1999).

In an attempt to examine the status and trends in international business education around the world in the early 1990s and the 2000s, Kwok, Arpan and Folks (1995) conducted quantitative approach to the fifth global curriculum survey of the Academy of International Business (AIB). The survey received 470 responses (38%) from people involved in internationalisation efforts such as administrators and staff (320 from the U.S.A - 26% of the global sample and 150 from outside the U.S.A - 12% of the global sample) from the survey sample of more than 500 business schools. They identified four primary approaches to business curriculum internationalisation: infusion (integration) approach – inserting international elements of business in existing courses; offering a general/survey international business course; offering specialised international courses in one or more functional fields; requiring one or more

internationally oriented non-business courses, such as world geography, world politics, or comparative economic systems. Among them, the infusion approach was the dominant method.

Kwok and Arpan (2002) in the sixth global curriculum survey of the Academy of International Business (AIB) **-** an investigation into the status and trends of international business education around the world in the 2000s examined how much infusion approach and how many specific international business (IB) courses are needed, how many students and faculty need to spend time overseas, and how the existing internationalised curriculum should be enhanced. The questionnaire survey was conducted to administrators of business schools in the U.S.A, Canada, Latin America, Western Europe, Japan and several other key countries in the global economy. The survey sample was 1139 institutions, among which the complete number of responses was 151 (102 from the U.S.A and 49 from outside the U.S.A). The findings indicate that there was a higher aspiration for curriculum internationalisation from all business schools. The infusion approach was enhanced in all courses and more international business courses were also added to enrich curriculum internationalisation for all students.

2.6. Internationalisation of Accounting Curriculum

The AACSB 1990-1992 recommended business schools globalise their accounting curriculum (AlNajjar & Gray, 1992). Therefore, business schools can choose either to be the whole school accredited or the accounting programme accredited. The literature on internationalisation of accounting curriculum has focused on three categories: examining two key approaches of curriculum internationalisation: add-on and infusion/ integration; exploring strategies within the infusion approach in the whole curriculum or in separate courses: providing comparative case studies; embedding immersion activities and delivering international accounting topics; and hamornisation of international accounting standards. In these categories, the perceptions of the diverse stakeholders such as administrators, academics, students, graduates and employers have been examined as significant imput. Most of work has been done in the United

States where the AACSB accredited business schools are dominant and there are an increasing number of investigations into the U.S and non U.S accounting curriculum. Table 2.6 below summarises empirical studies on internationalisation of the curriculum in accounting with comparative dimensions. The studies are selected based on content and comparative dimensions which are relevant to my study and their impact (highly cited) in the literature.

In alignment with internationalisation of business education as discussed above, the studies conducted in the U.S contexts show a consistent finding that the key rationale of internationalising accounting curriculum is accreditation requirements and the AACSB as the most influencing body (see Adams and Roberts, 1994; Adhikari, Flanigan, & Tondkar, 1999; AlNajjar & Gray, 1992; Burns, 1979; Mintz, 1980; Sherman, 1987). However, Adhikari, Flanigan, & Tondkar (1999) in the study comparing the perceptions of the US respondents and non-US respondents found that the market demand and employer pressure was a prime motive for accounting curriculum internationalisation in non-US contexts.

Between 1960 and 2000, most of the studies on internationalisation of accounting curriculum focus on international accounting as a separate course, as key component of the curriculum and international accounting topics. Using the same quantitative approach and questionnaire survey as the key tool, the scholars identified the number of international accounting courses offered in the U.S business schools. Their studies suggest that there were an increasing number of such courses in the U.S business schools. To illustrate, Mueller and Zimmerman (1968) found four to ten graduate international accounting courses and two undergraduate courses about international accounting offered in U.S business schools. One year later, Terpstra (1969) indicated there were 17 U.S schools offering an international accounting course in 1969. While Kubin's study (1973) found that only five schools had an international accounting course by the mid-1960s, Daniels and Radebaugh (1974) identified 35 schools offering such courses in 1974. The number of schools and courses rose in the

subsequent work such as Burns' study (1979) and Mintz (1980) with 37 and 44 respectively.

The stakeholders' viewpoints of international accounting course and international accounting topics have also been investigated by numerous scholars. Adopting the quantitative approach, Dascher, Smith, and Strawser (1973) surveyed fortune corporate controllers and accounting department administrators and revealed that there was little market demand for international accounting graduates. Later, Burns (1979), Mintz (1980), and Agami (1983) conducted similar surveys using different samples and revealed that there was a growing attention to international accounting and relevant topics from the stakeholders. To be specific, Burns (1979) surveyed academic members of the International Section of the American Accounting Association (AAA), and departmental chairpersons of schools providing a separate course in international accounting. The study found that virtually international courses were at the graduate level with an emphasis on comparative accounting, foreign currency translation, transfer taxation, inflation accounting, and financial reporting and disclosure. Mintz (1980) in another study found that the topic of consolidations was one of the five commonly found topics in an international accounting course. Agami (1983) reviewed and analyzed international accounting course syllabi at 31 U.S., Canadian, British, and New Zealand universities and found there was an increase in the number of schools that offered such courses.

Stout and Schweikart's study (1989) comparing the perspectives of accounting educators and practitioners also indicated that most of these stakeholders preferred to have international accounting as a separate course. In another comparative study, Huang and Mintz's study (1992) investigated the stances of U.S. and foreign members of AAA International Accounting Section about the importance of international accounting education and seven international accounting topics as well as the effectiveness of teaching methods. The findings suggest that the stakeholders strongly advocated for a separate accounting course and comparative accounting was listed as the most important topic. The study also found that internship programs and short

overseas study were seen as nontraditional but impactful strategies to internationalise the accounting curriculum. The findings of these above work indicate that the most important topics included foreign currency translation, the role and development of international accounting standards; harmonization of accounting standards, taxation, inflation, and financial disclosure.

In tune with the overarching approaches of business education, the literature on accounting curriculum internationalisation indicates that there are two key approaches to internationalising accounting curriculum. The first is adding international accounting as a single stand-alone discipline in the curriculum among other separate disciplinary courses. The second is integrating international aspects in all courses in the existing curriculum. These two approaches have been richly researched in the literature. The studies conducted by the U.S scholars such as Dascher, Smith and Strawser (1973); Burns (1979); Mintz (1980); Sherman, (1987); Stout and Schweikart (1989); and Huang and Mintz (1992) found that there was a rather low level of advocacy for the integration approach. However, the subsequent studies by Adhikari, Flanigan and Tondkar (1999); AlNajjar and Gray, 1992; Cobbin and Lee, 2002; and Tondkar, Flanigan, Adhikari and Hora (1998) identified the growing tendency of embedding international dimensions into the accounting courses in the U.S and other countries.

These studies also indicate that the infusion/ integration approach has been recognised as the preferred one. Cobbin and Lee (2002) proposed a micro-level approach to internationalising accounting courses under the overarching integration paradigm. Meek (1985) and O'Connor, Rapaccioli, and Williams (1996) used it to internationalise the courses of managerial accounting and advanced accounting courses. Some more examples include integrating student competences (Grimm & Blazovich, 2016), competency-based framework (Lawson et al., 2014); International Financial Reporting Standards (Hughes, 2007); and Big Data, technology and information systems competencies (Sledgianowski, Gomaa & Tan, 2017). Adhikari, Flanigan and Tondkar (1999) elucidated that the expansion of international accounting topics in the accounting textbooks and the higher availability of quality teaching

resources such as cases, articles, or reports, etc made the approach more feasible.

The literature also reveals some strategies adopted by universities in implementing the integration approach. For example, Adhikari, Flanigan and Tondkar (1999) pointed that, some U.S schools offered short (two- three week) courses of advanced accounting or seminars to expose students to international issues and dimensions. In another instance, according to Shooshtari and Manuel (2014), many AACSB business schools adopted “immersive experiences” which involve “student study abroad programs, foreign travel programs, student exchanges, and internationally focused internships” (p.141) as ways to bring students international perspectives. In a similar vein, the studies carried out by Anderson, Lawton, Rexeisen, and Hubbard (2006) and Sutton and Rubin (2004) show that such experiences could enhance students’ global knowledge and intercultural competence. At the same time, White and Griffith (1998) perceived overseas internships as typical immersive experiences and significant parts of internationalised business programmes. Besides these activities, the literature suggests that faculty internationalisation through exchange and teaching opportunities are potential strategies (see Manuel, Shooshtari, Fleming and Wallwork, 2001; Shooshtari & Manuel, 2014).

The requirement of the AACSB to the accredited business schools in offering international accounting as a separate course led to a growing interest and an increasing amount of implementation. However, AlNajjar and Gray (1992) figured out that only 37 percent of the AACSB accredited schools implemented that course in their study in 1992. The scholars also claimed that internationalisation of accounting curriculum seemed to lag behind other disciplines such as marketing and management (Beed & Shooshtari, 1998; Meek, 1991). Shooshtari and Manuel (2014) also expressed that the dimensions of internationalisation required by the AASB has not been met in accredited schools. There are several concerns and challenges facing the stakeholders of accounting education as below delineated.

Adhikari, Flanigan, and Tondkar (1999) compared the perspectives of non-US and US respondents in terms of accounting curriculum internationalisation (see Table 2.4.for more details) and identified a range of challenges: “insuficient funds”, “insufficient student interest, “insufficient faculty interest”, “insuffcient market demand”, “lack of faculty expertise”, and overcrowded curriculum” (p.186). Among these, the last two obstacles received the highest rate of response. These findings concurred with what AlNajjar and Gray (1992) and Herremans and Wright (1992) found when surveying AACSB accredited US business schools and Canadian ones respectively. According to Adhikari, Flanigan, and Tondkar (1999), the reasons lied in “the proliferation of domestic accounting standards and pressure on faculty to prepare accounting students for professional examinations that typically have very little international accounting content” (p.185). In the previous section, the literature of internationalisation of the curriculum and internationalisation at home consistently reveals that a common constraint is a shortage of professional development among academics and staff, leading to a lack of expertise and engagement. This constraint was also confirmed in the study of Adhikari, Flanigan, and Tondkar (1999) in accounting curriculum internationalisation. They additionally found that a lack of interest among administrators and students contributed to the possible failure of internationalisation.

Another challenge facing business education internationalisation that might leave some implications for accounting discipline is the inadequacy of offering students knowledge and practices that enhance intercultural dimensions, interactions and competencies through accounting curriculum content and teaching pedagogies (AACSB International Globalization of Management Education Task Force, 2011). Shooshtari and Manuel (2014) found that understanding of other cultures and values was a primary focus at 54% of respondents. They claimed that the AACSB wants accounting curricula to go beyond general international business principles and cultures but include content and practices that develop the specificity of knowledge and contexts among students. They concluded that many business programs did not meet the level of internatinalisation required by the AACSB goes beyond teaching. These concerns and challenges are most critical in accounting education because this discipline has

received criticisms for generating poor quality graduates and non-skillful accountants, failing to address skills requirements of today's dynamic markets (Albrecht & Sack; 2000; Awayiga, Onumah & Tsamenyi, 2010). Carr, Chua, & Perera (2009) revealed that local and global perspectives are among the emphasised needs from the market to professional accountants rather than working experiences.

Table 2.6: Summary of empirical studies on internationalisation of the curriculum in accounting

Author	Key research aims	Sampling and Methodologies	Key findings
Agami (1983)	- To examine professors' interest in developing or updating an international accounting course; - To examine the teaching experiences of other practising professors.	- Qualitative study with document analysis as key research strategy: review and analysis of international course syllabi offered at 31 universities from the U.S. Canadian, Britain and New Zealand.	- The topics of Foreign Currency Translation, International Accounting Standards, Taxation, Comparative Standards and Harmonization of Accounting Standards and Accounting for Inflation were at the top of the list; - Case study method incorporating the comparative study of countries around discussion of international accounting issues gave professors more freedom and allowed students to research areas of particular interests and enhanced student participation and interaction.
Sherman (1987)	- To determine how AACSB accredited accounting departments and programs are addressing internationalisation through investigating the availability of separate courses in international accounting, the importance of specific international accounting topics, and coverage of specific international accounting topics within accounting curricula	- Quantitative research, mail questionnaire survey with 138 responses out of 234 departments or programs sent to (response rate = 59%).	- Virtually no accredited departments required a separate international accounting course; instead most of them included international topics into other courses; - More topics were covered at the graduate level than are covered in the undergraduate curriculum; topics with worldwide dimensions were integrated into existing intermediate or advanced-level accounting courses.
AlNajjar and Gray	- To examine the availability and the importance of international accounting courses and specific international accounting topics in	- Quantitative research, mail questionnaire survey; - 158 U.S AASCB schools.	- Only slightly more than one-third of the AACSB schools offered a separate international accounting course and the curriculum of the remaining two-thirds of AACSB schools did not recognize international accounting as a

(1992)	graduate and undergraduate curricula at AACSB schools.		subject area; - Among 37 international accounting topics, comparative international accounting was the most important.
AlNajjar and Peacock (1995)	- To examine the perceptions of Fortune 500[15] controllers on the importance of internationalizing the accounting curriculum, specifically of employing graduates with international accounting education. - To examine their perceptions of of 37 international accounting topics and necessary changes in the U.S. business schools	- Quantitative study, questionnaire survey, with the response rate of 47% (233 controllers)	- A significant interest in internationalising the accounting curriculum (60%); - Foreign Currency Translation, Consolidations, Financial Reporting and Disclosure, International Taxation and International Transfer Prices were listed as top topics. - International finance, international management; cultural differences, and international marketing were ranked as other top topics.
Adhikari, Flanigan, and Tondkar (1999)	- To compare internationalisation of accounting curriculum in US and non-US business schools at both graduate and undergraduate levels in the domains such as separate course vs integration; importance of international accounting topics; strategies and obstacles to implement the integration approach to internationalisation; and rate of satisfaction with the internationalisation achieved	- Quantitative research; mail questionnaire survey sent to 704 academic institutions comprising of 570 US institutions and 134 non-US institutions. - The survey received 264 usable responses from194 US schools and 70 non-US schools (21 from Australasia and New Zealand, 21 from Canada, 17 from UK and 11 from other countries.	**-** The integration approach was the most popular approach to internationalizing the accounting curriculum. 60.3% (61.8%) of the non-US schools integrated international content at the undergraduate (graduate) levels compared to 61.0% (52.0%) of the US schools; - However, a significant proportion of non-US and US schools took no internationalization approach (i.e. 27.9% (16.4%) of non-US schools have no specific approach to internationalisation at the undergraduate (graduate) level and 31.4% (12.5%) for US schools); - The topics such as comparative accounting systems, environmental influences on accounting, international financial statement analysis, foreign currency

[15] The Fortune 500 is an annual list compiled and published by Fortune magazine that ranks 500 of the largest United States corporations by total revenue according to respective fiscal years.(sourced from: https://fortune.com/fortune500/)

			transactions, and multinational performance evaluation were listed as the top ones; - Accreditation requirements was perceived as the key factor for internationalisation of accounting curriculum in the US while market demand was seen as the main influencing driver for that in the non-US contexts; - The key challenges in internationalisation of accounting curriculum in both non-US and US settings were an overcrowded curriculum and lack of faculty expertise.
Salehi - Sangari and Foster (1999)	- To compare internationalisation of the marketing courses in Iran and the advertising course in Sweden in terms of textbook appropriateness, teaching style and positive and negative points	- Mixed method research: student evaluation forms (no exact number) and interviews with two lecturers (every in each country)	- Teaching style: effective and engaging; - Appropriateness of textbooks: Iran: American-based and not applicable to local contexts Sweden: useful and applicable (primary textbooks) and too intensive (assigned textbooks) - Positive points: Iran: international background and experiences of the lecturer and effective pedagogies (i.e. project and case study approach) Sweden: applicability and authenticity of knowledge; - Negative points: lack time and too much learning.
Ashcroft, Chevis, and Smith	- To examine the perceptions of the members of the American Accounting Association's International Accounting Section	- Quantitative research; - Email questionnaire survey sent to AAA's International	- Some differences are identified in this longitudinal analysis, while some important similarities with previous studies (i.e the most important topics: international standards, foreign currency translation, comparative

(2008)	about international accounting topics and to compare the results with with those of prior studies to determine whether and to what extent perspectives have changed over time.	Accounting Section, both within and outside the U.S., -There was a 48.9% overall response rate (nearly 40% of respondents are from outside the U.S.)	standards and harmonization, reporting and disclosure problems of multinationals, and the impact of culture on accounting; - Some differences are observed in relative rankings between U.S. and non-U.S. respondents, potentially due to the differences in business environments between countries.
Meier and Smith **(2016)**	- To examine short, faculty-led study abroad (SFSA) trips included in AACSB member accounting programs in the U.S. and non U.S. business schools	- Qualitative research with document analysis, faculty interview and student questionnaires; - The sample of 18 SFSA trips out of 180 AACSB schools researched.	- SFSA trips were a powerful tool to achieve IoC in accounting and benefited students (i.e. a significant, positive impact on their careers and perspective); - Not many accounting programs are not offering SFSA trips.
Shooshtari and Manuel **(2014)**	- To examine progress in IoC in AACSB-accredited business schools in terms of immersive experiences, degree of success in student placement in internationally oriented careers, and assessment of internationalisation efforts.	- Quantitative research with a 112 questionnaire surveys (21% response rate); 86 % of the respondents were deans, associate deans, or directors.	- Internationalisation activities and dimensions were increased at almost schools surveyed but these attempts were not sufficient to meet AACSB recommendations; (i.e. internationalisation not being conducted in a strategic manner to improve courses and develop skills needed by international managers, not connecting international experiences to specific courses, not examining job placement as a measure of success of internationalisation of the curriculum, not assessing the outcomes of this process)

Through a thorough review of literature, it is evident to see that the developed regions such as Europe, Australia and especially the United States have documented a vast volume of literature on international accounting education for the past decades. There are few studies on the topic in the UK (see Adams & Roberts, 1994; Gary & Roberts, 1984) and Canada (Herremans & Wright, 1992, 1994). In the document work, much has been done on investigating international accounting topics as summarised in Table 2.6. It means there seems to be much emphasis on answering what is included in international accounting. There is still little known about what it means by curriculum internationalisation in accounting and how it is enacted in particular settings. Furthermore, there is a dearth of work on accounting curriculum internationalisation in developing countries. In addition, the studies have been mainly conducted by quantitative approach with questionnaire surveys, leading to questions of how stakeholders perceive and enact curriculum internationalisation in accounting. Given the above, it is argued that it is necessary for more empirical studies on accounting curriculum internationalisation to be conducted in various contexts so that the differences and similarities are revealed, illuminating the complexity and diversity of internationalisation in this discipline.

2.7. Conceptual Underpinnings

The study is by nature qualitative; therefore the conceptual strands would be grounded on empirical data. However, it also draws on multiple theoretical and conceptual underpinnings to interpret IoCaH because the term itself is complex comprising multiple conceptual components. Generally the study is informed by a large body of internationalisation of higher education, notably internationalisation of the curriculum and internationalisation at home. Yet, I adopted (1) Marginson & Rhoades's Glonacal Agency Heuristic (2002); and (2) Leask's conceptual framework of internationalisation of the curriculum (2015) as the key underpinnings of the study to interpret the conceptualisation and the enactment of IoCaH. The first offers a theoretical base to justify the interaction between global and local internationalisation and the interplay of the stakeholders and other factors engaged in the process of IoCaH. The second offer conceptual strands to understand IoCaH under holistic perspectives within

institutional agenda of internationalisation and more concrete insight into the components of curriculum design and curriculum implementation as well as a layer of contexts to understand IoCaH.

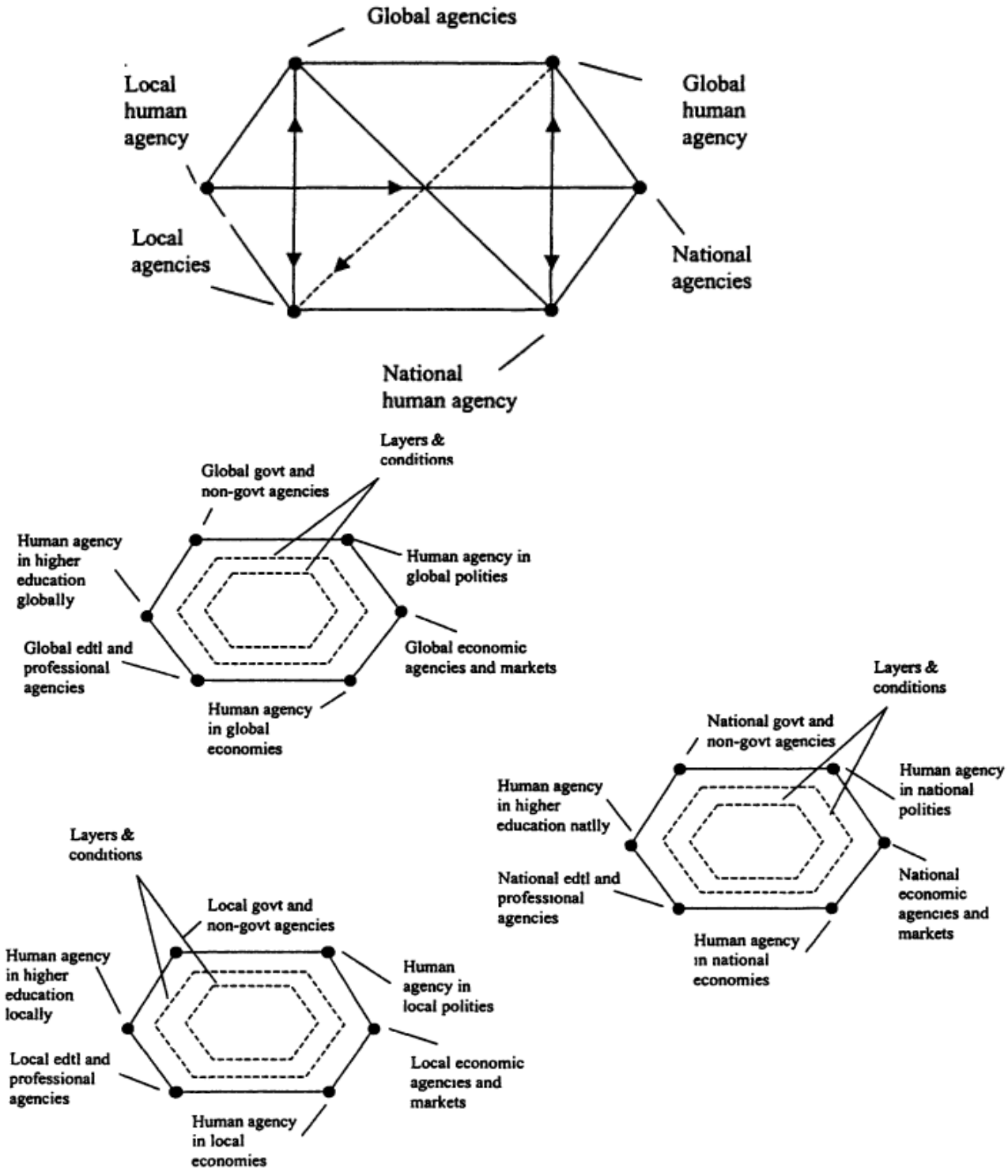
While there has been little attempt in the previous work to conceptualise and theorise internationalisation of the curriculum and internationalisation at home at macro, meso and micro levels, weaving four above together to interpret the empirical data of IoCaH would address the gaps in the literature and support a thorough understanding of how IoCaH is conceptualised and enacted at programme, discipline and course levels within each context and across the two contexts. The below is devoted to elucidating Marginson & Rhoades's Glonacal Agency Heuristic and Leask's conceptual framework of internationalisation of the curriculum.

a) Marginson & Rhoades's Glonacal Agency Heuristic (2002)

Marginson & Rhoades (2002) identified that there is little theorising for the complex agencies and processes of globalisation beyond nation-states. Furthermore, there is a dearth of research examining the distinctive features of different countries in relation to the regional or global economies. In addition, there is little work mentioning human agency that shapes nation states and higher education in the literature of comparative higher education. Thus, the development of *Glonacal Agency Heuristic* was believed by them to address such paucity. I am of the view with Marginson and Rhoades that there is also a lack of theoretical justifications for internationalisation of higher education. I also share the stance with them that the literature inadequately addresses local dimensions, especially global activities that local universities and academics are enacting. While much literature focuses on national and regional policies, it is important to attend to local actors, local responses and local practices in the context of universities in the process of international engagement. It is critical to answer "in what ways do local universities and departments move in international circles, just subject to international forces, but being subjects that exercise influence regionally and globally" (Marginson & Rhoades, 2002, p.287). I also share the view that

“higher education in every corner of the globe is being influenced by global economic, cultural, and educational forces” (Marginson & Roahes, 2002, p.282). Thus, I see Sen University and Silver Fern University and the components (programme, discipline, course, stakeholders) within them are “increasingly global actors, extending their influence across the world” (ibid). In this study, I have gone beyond nation states to examine the global practice of IoCaH at the two local settings: Vietnam and New Zealand.

As claimed by Marginson and Rhoades (2002), *Glonacal Agency Heuristic* aims to advance research in comparative higher education in terms of studying global phenomena with a strong focus on examining three intersecting planes of existence and forces: *global, national, and local*. The approach consists of agency with both individual and collective senses. There are six sides - six basic building blocks of *glonacal agency heuristic* in the interconnected hexagons: *global agencies, global human agency, national agencies, national human agency, local agencies, and local human agency.* These multiple agencies interact and influence one another through the domain of *reciprocity.* Besides, the domain of *strength* “refers to the magnitude and directness of the activity and influence, as well as the resources available to agencies and agents” (Marginson & Rhoades, 2002, p.292) while the domain of *layers and conditions* “refer to the historically embedded structures on which current activity and influence are based, and the current circumstance’ (ibid). The final domain of *sphere* “refers to the geographical and functional scope of activity and influence” of agency and of agencies (ibid). In light of this theoretical framing, in this study, I examined IoCaH in terms of how it is conceptualised and enacted by *global, national, regional, and local agencies and agency*, especially among *institutional agencies* (i.e. the participants as the stakeholders of IoCaH programme, discipline and course levels). Figure 2.3 illustrates how Glonacal Agency Heuristic operates.



Marginson and Rhoades (2002, p.291)

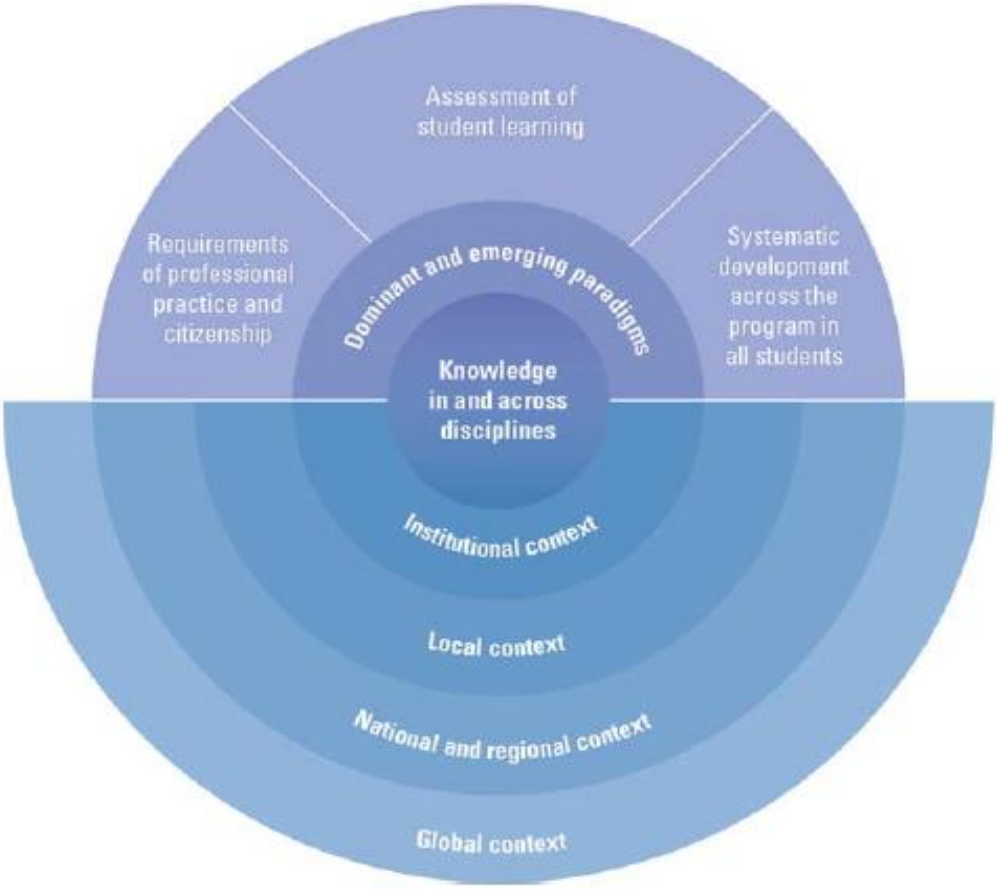
Figure 2.3: Marginson & Rhoades's Glonacal Agency Heuristic

b) Leask's process model of internationalisation of the curriculum

Leask and Bridge (2013) claimed that the conceptual framework was grounded on rich empirical data from the research with 58 lectures, workshops and meetings engaging 1700 participants in 15 Australian universities. In addition, the research was conducted across the disciplines of accounting, applied science, art, journalism, law, medicine, nursing, public relations, management and social sciences in nine universities around Australia. Also, as Leask and Bridge (2013) indicated, before the investigation, Leask and colleagues engaged with academic staff, literature, university managers and researchers both developed and developing countries to obtain a broader view and they also consulted with an external evaluator, an internationally recognised scholar in the field and with an international reference group during the research process. However, all names of the countries and the scholars involved in the process of the research were masked; so the specificality of contexts where internationalisation of the curriculum was conceptualised and enacted has still been unknown.

Like Harari (1992), Leask placed *knowledge in discipline and across disciplines* at the center of the conceptual framework, signaling the ultimate outcome of internationalisation of the curriculum. It also emphasises the significance of academics who design and deliver disciplinary curriculum. As Leask (2015) stated, "the disciplines, as international communities, determine whose knowledge is valued and that in turn defines the scope of the curriculum" (p.26). The framework also indicates that there is a variety of ways to define internationalisation of the curriculum in various disciplines and in differing contexts. To achieve this, the top half of the framework shows that three areas including professional and citizenship requirements, student learning assessment and programme development should be considered and profoundly embedded through dominant (traditional) and emerging (innovative) pedagogical paradigms in curriculum design. The second half of the framework presents a multiple layer of contexts including global, national, regional, local and institutional act as the external influencing factors for internationalisation of the

curriculum. Although Leask' definition on internationalisation of the curriculum is encompassing and process-oriented, her model **of** internationalisation of the curriculum process places a strong focus on the micro level, notably teaching staff's pedagogy but little attention given to other stakeholders' roles and the macro level. The definition of internationalisation of the curriculum highlights the infusion of international, intercultural and global dimensions in all curriculum aspects with a strong focus on student learning process and outcomes. However the infusion approach seems clearly unaddressed in the framework. What is more, theoretical underpinnings for the framework are not clearly articulated.



(Leask, 2015, p. 27)

Figure 2.4:Leask's conceptual framework of internationalisation of the curriculum

2.8. Conclusion

This chapter reviews relevant literature to set backdrop to examining IoCaH, he subject matter of the thesis. The key issues such as definitions, drivers, approaches and strategies, outcomes and benefits, concerns and challenges associated with internationalisation of the curriculum and internationalisation at home are explored, with a strong focus on business education and accounting discipline. The literature indicates that internationalisation of higher education, internationalisation of the curriculum and internationalisation at home are conceptualised under a process-led and integration approach with the triad of international, intercultural, or global dimension (Knight, 2003). The lack of professional development and shortage of engagement opportunities for stakeholders, especially for academics and staff coupled with limited budget are perceived as overarching challenges of internationalisation of the curriculum and internationalisation at home. In addition, the insufficient reward mechanism and lack of strategic internationalisation plan for inclusive and sustained international and intercultural engagement are regarded as influencing hindrances. While the literature recognises the common approach to internationalisation of the curriculum and internationalisation at home as infusion/ integration, there has been little insight into how the process occurs in comparative settings. In addition, the transformation approach is highly acknowledged in the literature; the empirical studies shedding relevant insights into such approach are very scarce. Furthermore, the existing conceptual frameworks of internationalisation of the curriculum and internationalisation at home drawn from studies in developed countries might not show a holistic and systematic process in which the dynamics and complexity of internationalisation of the curriculum and internationalisation at home are presented. There is quite a dearth of empirical investigations into these terms in developing contexts, the sending countries of international education. The conceptual underpinnings for the thesis are selected according to relevance to the research aims and the subject area, which is hoped to support interpretation of the findings and to address the gaps in the literature.

Chapter Three

Methodology

3.1. Introduction

Chapter Two reviews the main trends of research and practice of IoCaH within the general body of literature, identifies the research gaps, presents the theoretical and conceptual underpinnings, and specifies the sub-questions of the study. In the chapter, I deal with three key tasks in the following flow; and the sections are correspondingly arranged. Firstly, I clarify my own philosophical perspectives to establish a base for methodological decisions and justifications. Secondly, I identify research approach needed to generate data in order to address the research questions. Thirdly, I report on my experiences to obtain the data and detail the research design and the procedures of data collection and data analysis. Finally, I justify why the research approach taken is the most suited for the study, articulating ethical considerations, researcher positionality and reflexivity, and trustworthiness.

3.2. Philosophical Perspectives

In order to identify the research approach to addressing the research questions, I need to clarify my own philosophical perspectives which refer to ontology and epistemology towards “basic tenets about the nature of reality” (Merriam, 1998, p.5). The reason is that these perspectives impact every aspect of the research process including question formulation, selection of topic and method, sampling, and design (Hesse-Biber & Leavy, 2011; Walter, 2010). They also direct research goals and outcomes, and are basis of evaluative criteria (Huff, 2009). In addition, understanding my philosophical perspectives facilitates understanding of the ethics and the politics of my study.

Ontology

Ontology refers to “the study of being” (Crotty, 1998, p.10), answering what constitutes reality (Crotty, 1998, Creswell & Poth, 2018; E.Gray, 2014; Walter, 2010), what it is possible to know about the world or what can be known about it (Hesse-Biber & Leavy, 2011). In social science, ontology is concerned with the nature of social reality/ existence; and it embraces two key questions “whether or not social reality exists independently of human conceptions and interpretations” and “whether there is a common, shared, social reality or just multiple context-specific realities” (Richie, Lewis, Nicholls, & Ormston, 2003, p. 11). In the study, I adopt relativism – a variant of idealism (Richie et al., 2003) as ontology. It holds that “reality is only knowable through socially constructed meanings” and “there is no single shared social reality” (Richie et al., 2003, p. 22-23). I accept that the social reality exists independently of individuals as in the ontological perspective of realism shows; however, this reality is only accessed through the interpretations of the researcher and the research participants. Therefore, meanings of social reality could vary from one individual to another. I also believe that the diverse perspectives of the research participants exposed to me as the researcher enrich my understanding of social realities which are multi-faceted (Richie et al., 2003).

Epistemology

Epistemology refers to the nature of knowledge and ways of knowing, addressing the questions of what it means to know (Crotty, 1998); in what ways can reality be known (Richie et al., 2003); what counts as knowledge; which knowledge is legitimate and adequate; and who can be a knower (E. Gray, 2014; Guba & Lincoln, 1988; Hess-Biber & Leavy, 2004). In the study, I take the epistemological stances of constructionism (Crotty, 1998) which, in my own view, involves the dynamics of constructivism (Schwandt, 1994) and social constructionism (Burr, 2015) to understand the nature of knowledge and interpret the meanings of diverse social realities. From the lenses of constructionism, I admit that knowledge and social realities are “contingent upon human practices, being constructed in and out of interaction between human beings and their world, and developed and transmitted within an essentially social context” (Crotty, 1998, p.42). On one hand, I share with Crotty (1998) and Schwandt (1994) that constructivism

emphasises on individuals' minds in meaning making whilst social constructionism focuses on "the collective generation and transmission of meaning" (Crotty, 1998, p. 58). On the other hand, I believe that these are interrelated and complimentary in the process of constructing multiple social realities, from individual's mind in psychological terms to their perceptions in sociological terms, through their monologues and dialogues with others in diverse social settings. In this sense, individual agency becomes more constituted by social norms and practices through such human interactions (Crotty, 1998; Schwandt, 1994).

3.3. Research Approach

3.3.1. Qualitative Inquiry

Under the ontological stance of relativism, IoCaH itself is a typical example of social multiple realities at the disciplinary context of accounting in higher education sector. Epistemologically, in light of constructivism, IoCaH was examined, interpreted and made sense of based on individual stakeholders' cognitive perceptions and distinctive backgrounds. At the same time, the knowledge of IoCaH was constructed by the stakeholders through social process under the lens of social constructionism (Burr, 2015). In the study, I adopted naturalistic/ qualitative inquiry with interpretive orientation as key methodological approach to the topic of IoCaH. The data I need to address the research questions is the data that shows how IoCaH was understood through stakeholders' social perceptions resulted from their interactions among another and with their social and academic worlds, their associated practices, and experiences. Furthermore, the ways they perceived IoCaH are context dependent because knowledge is historically and culturally specific (Burr, 2015). It is noted that stakeholders' psychological and social perceptions of IoCaH were shaped and developed in a fluid, non-linear process within the constructionist/ interpretivist paradigm.

This approach is also pertinent to my interests and experiences working in natural settings, seeking insights from the participants' perspectives to interpret the

multiple social realities (Bryman, 2016; Merriam, 1988, 1998; Denzin & Lincoln, 1994, 2018). As a naturalistic inquirer, I am more interested in understanding and seeking for meanings, which means the process rather than the end (Merriam, 1988, 1998; Walter, 2010) and inductive dimension rather deductive one. Notwithstanding, I advocate for the use of theories in designing research and I prefer employing an interactive track (Maxwell, 2005, 2013) which combines both deductive and inductive directions in the whole research process. I assume that the end could be subject to changes based on the emergent and flexible research design; hence there is interplay between the process and the end in naturalistic inquiry. I contend that there could be possibilities for predetermined propositions or assumptions before conducting research based on the researcher's philosophical perspectives and grasp of literature. In the same vein, it is likely that qualitative inquiry is conducted to test theories or concepts alongside the generation of theory and concept.

3.3.2. Multiple Case Study - Comparative Case Study

Within the paradigm of qualitative inquiry, I adopted multiple case study (Stake, 2006; Yin, 2018) and comparative case study (CCS) (Barlett & Vavrus, 2017) as key approaches to examining IoCaH at Sen University in Vietnam and Silver Fern University in New Zealand. However, I argue that these approaches are grounded on the conceptual framing of case study. As such, it is critical to begin this section by discussing it.

Case Study

Case study is closely associated with ethnography (Creswell, 2012; LeCompte & Schensul, 1999) – a salient qualitative approach to researching natural settings and people. Stake (2003) viewed case study as "a choice of what is to be studied", "not a methodological choice" (p.134). However, he further postulated that it also involves "a process of inquiry" (p. 136). In a different way, Creswell and Poth (2018), Denzin and Lincoln (2018), Merriam (1998), and Yin (2018) considered case study as a research methodology or research strategy. According to Thomas (2011), case study encompasses two components including "a subject" and "an analytical frame or object"

(p. 14). Stake (2005), Merriam (1998), and Simons (2009) emphasised the uniqueness, complexity, and particularistic nature of a case whilst Yin (2018) stressed the linkage between a case and its context. Despite contesting intepretations, there is general consensus among scholars that case study offers an in-depth, intensive, holistic investigation into the real-world, contemporary, specific phenomenon (Merriam, 1998; Yin, 2018).

Drawing on all of these aforementioned, I conceptualise case study as both a methodological approach and a process within the paradigm of qualitative inquiry in this study. On the basis of Thomas (2011)'s conceptualisation, the cases – the two accounting programmes are the subject and IoCaH - a particular dimension of the subject is the analytical frame of the case study. E. Gray (2014), Merriam (1998), and Yin (2018) suggested that case study approach is pertinent to answer the *How* questions like the type of the research questions in the study. Furthermore, it is a common, effective approach to researching a phenomenon or a process of educational innovation (Merriam, 1998) like IoCaH, generating insights and knowledge that inform and influence policy, practice, and community (Merriam, 1998; Simons, 2009). As such, case study was employed in the study because of its relevance to the nature of the research and the type of the research question.

Multiple Case Study[16]

Multiple case study is the study of individual cases, of at least more than one case. In multiple-case study, it is important to distinguish what is case and what is the research issue. Addressing this distinction, Stake (2006) proposed the term of "quintain" (p.6) referring to "what we want to understand more thoroughly" (p. vi) through studying its cases (sites or manifestations). From this viewpoint, the *quintain* of the study is IoCaH and its cases are two undergraduate programmes of accounting at Sen University and Silver Fern University. The cases are intrinsic (Stake, 2003) because they were selected based on certain extent of my own interest. Furthermore, they are

[16] In this study, multiple (multi-) case study/studies are interchangeable with other terms such as collective case study/studies, cross-case study/studies, multi-site study/studies or comparative case study/studies.

representative (Yin, 1984, 2018) and exemplifying (Bryman, 2016) because they represent one popular type of internationalised programme in a developing country (Vietnam) and that in a developed country (New Zealand). In addition, they are instrumental (Stake, 2003) because there is a purpose of comparison between them.

As earlier elaborated, I conceptualise case study as a process and it is an interactive process involving complex and interrelated factors in the study of multiple cases. Therefore, to deeply understand the *quintain* of IoCaH, the cases are equally important for investigation. Likewise, both particularistic and holistic orientations as well as multi-level dimensions should be considered. Stake (1995, 2006) commented that the study of multiple cases could fail to generate a thick description of each individual case. Holding an opposite perspective, I argue that multiple case study offers rich insights into IoCaH not only through cross-case and multi-level analysis but also through divergent angles of individual cases.

Comparative Case Study

The comparative case study approach, developed by Barlett and Vavrus (2017), is a process-oriented approach to comparison, using horizontal, vertical, and transversal axes. It aims to address the inquiry of "how much we might achieve through comparison" (Barlett & Vavrus, 2017, p.7). It does not start with a bounded case but the phenomenon. It challenges the traditional approach to case study by re-envisioning the concepts of culture, context, and comparison as dynamic, unbounded, spatial, relational and multi-dimensional (Barlett & Vavrus, 2017). In this thesis, I adopted the vertical and horizontal directions of the comparattive case study approach to illuminate how IoCaH is conceptualised and enacted through within-case and cross-case comparisons. Specifically, IoCaH is understood across scales (i.e. programme, discipline, and course; nation, university, school, and department) and from across sources: documents and stakeholders in each individual case and/or across the two cases.

Implementing the comparative case study approach to examining IoCaH at the two contexts, I share with Barlett and Vavrus (2017) that the traditional concept of bounded system of multiple case study should be revisited. In this thesis, IoCaH is

conceptualised as a process of educational/ curriculum innovation (see chapter Two); and this process is real and on-going in the two accounting programmes at the two universities. On one hand, IoCaH itself might suggest the bounded system of the research contexts by identifying the parameters through the questions such as: *who are the participants, what should be investigated from them, as well as what curriculum areas and facets should be examined*. By this way, the research is kept focused, on track, and concise under the parameters of the bounded system. On the other hand, through multi-layered analysis and cross-case comparison within inductive, interpretivist paradigm of qualitative case study, IoCaH could be illuminated from emerging data that go beyond the pre-determined bounded system. As such, the concepts of bounded-ness or boundaries seem blurred and should be understood differently in multiple case study and comparative case study.

There are a number of reasons for the adoption of multiple case study and the comparative case study approach in the thesis. The first reason is addressing the paucity of empirical research on internationalisation of the curriculum and internationalisation at home in differing contexts (see chapter Two). The second is shedding light on the emerging term of IoCaH from comparative insights. Another motivation lies in the distinctive advantage of multiple case study over single case study in generating more robust findings (de Vaus, 2001; Merriam, 1998; Miles & Huberman, 2014; Yin, 2018). Furthermore, it is a strategy to enhance reliability, external validity and generalisability of findings (E. Gray, 2014; Merriam, 1998; Miles and Huberman, 1994). By comparing two cases, I am more enabled to identify what and where are pertinent to any theories; therefore improving theory building (Bryman, 2016, Yin, 2018). Furthermore, the CCS is believed to be an advanced and innovative approach to case study research for more comprehensive, critical, and insightful perspectives (Barlett & Vavrus, 2017) through offering horizontal and vertical axes of comparison.

The study sought to explore IoCaH in real contexts; hence it is by nature particularistic, descriptive and exploratory (E. Gray, 2014; Merriam, 1998). Employing theories in designing qualitative research (see chapter Two) and taking an interactive

research design (Maxwell, 2005, 2013), this study followed a hybrid model encompassing both deductive and inductive directions as well as a flexibility in data collection and data analysis. Thus, although addressing the research questions was the first and foremost task, the study was open to any new possibilities of theory or concept generation through emerging data. In addition, it sought to validate selected theories and concepts (see chapter 2) embedded in the inquiry of IoCaH in the research contexts. As such, the study is also interpretive and heuristic (Merriam, 1998). IoCaH was studied under multiple levels (university, school and department/ programme, discipline and course) and across the two cases in the two countries; hence it holds the features of an embedded multiple case study (Yin, 2018) and comparative case study (Bartlett & Vavrus, 2017).

3.4. Case Study Protocol

This section delineates the research design of the study: the reasons for choosing the cases, the description of the cases and how the case study was designed.

3.4.1. Case Selection

Stake (2006) stated that “a multi-case study starts with recognising what concept or idea binds the cases together” (p. 23). He also suggested three key criteria for selecting cases in multiple case study. In this study, I followed his criteria. With respect to the first - the relevance of the cases with the quintain, I selected the cases since they share some features and they are appropriate for investigating IoCaH. Specifically, the two programmes are both catered to undergraduate campus-based students whose major is accounting. Another commonality is that these programmes are by nature internationalised, encompassing international, global, and intercultural dimensions. This criterion also aligns with the literal replication logic developed by Yin (2018) concerned with choosing cases of similar settings.

However, these programmes are delivered at two universities in two countries with distinctive historical, political, economic, cultural, social, and educational features and the international orientations in these programmes also differ in many ways. As

such, the case selection meets the second and the third criteria - the diversity of the cases across contexts and the good opportunities that the cases offer for understanding of the contexts and complexity. These criteria also match with the theoretical replication logic (Yin, 2018) in selecting such cases. Besides these above techniques, the cases were chosen as they are representative (Yin, 2018) and exemplifying (Bryman, 2016). The programme at Sen University typifies IoCaH in a developing context – the context of English as a foreign language and mono-culturalism. The programme at Silver Fern University characterises IoCaH in a developed context – the context of English as a native language and multi-culturalism. The selection of such cases was also based on the homologous and heterologous logic that facilitate both horizontal and vertical comparison (Bartlett & Vavrus, 2017). Hence, the study would potentially generate similar and contrasting results, revealing the complexities and dynamics of IoCaH.

3.4.2. Case Description

Sen University (Vietnam)

Sen University is mono-disciplinary – a feature of the Soviet model remaining in Vietnamese higher education. It is one of the leading universities in business education in Vietnam for the past 60 years, being well known as a practice intensive one, providing technical and practical training for professionals of business settings. There are seven majors including Finance and Banking, Economics, Information Systems, English studies, Law, International Business and Accounting at Sen University. Accounting is one of the most reputable majors thanks to the long tradition, the annual large volume of new student enrolments (i.e. 3,000 – 5,000/ cohort) and the high rate of graduate employability. The department of accounting consists of 35 lecturers including two administrators (Head and Vice-Head). Most of them obtain PhD degrees from Vietnamese universities and have intermediate and upper intermediate English proficiency level. They had diverse working experiences outside the university such as working as chartered accountants in the Big Four accounting firms (i.e. Deloitte, Ernst & Young, KPMG and PricewaterhouseCoopers).

As stated earlier in Chapter Two, there are four models of undergraduate programmes in Vietnamese higher education. They include (a) Mainstream Programme (chương trình đại trà), Joint Program (Chương trình liên kết với nước ngoài), (b) Advanced Program (Chương trình tiên tiến), and (c) High Quality Program (HQP - Chương trình chất lượng cao). The Mainstream Programe, the most traditional is delivered in Vietnamese language while the rest three programmes are internationalised and delivered with different level of English language use across institutional contexts. In this study, the High Quality Program in Accounting is the programme under investigation. It has been delivered concurrently with the Mainstream Programme and the Joint Programme at the university since 2015 with five student cohorts totalling 299 students. To enrol the programme, students are required to pass the *2 in 1* exam comprising the high school graduation section and the national entrance section with the total of around 24 points for three specialised subjects (8 points for each on average). In addition, they need to hold the IELTS certificate of 6.0 IELTS overall band score at minimum from IDP Education or British Council in Vietnam to prove their English proficiency. On entry, students can take an intensive course of academic English to enable their learning in subsequent EMI courses if they do not meet the English language requirement. The students could be sent to the MP if they do not make adequate academic progress in the High Quality Program. Due to the unevenness of English proficiency among students and lecturers, EMI is not absolutely mandated in all courses. Instead, a combination of English and Vietnamese languages is flexibly used. The High Quality Program is an internationalised program of 154 credits equivalent to 77 ECTS[17] which takes normally four years to complete.

Silver Fern University (New Zealand)

Different from Sen University, Silver Fern University is one of the multi-disciplinary, research intensive universities with more than 100 years of establishment. The latest figure shows that the number of international students at Silver Fern University was around 14,500 and 13,600 in 2017 and in 2018 respectively. The

[17] European Credit Transfer and Accumulation System. Source: http://www.ub.edu/economiaempresa-internacional/wp-content/uploads/2019/05/ECTS-Equivalents-Credit-Table.pdf

number of students taking the B.Com in Accounting, the programme under investigation, at the university was around 600 - 700 among which international students made up from 30% to 50% of the programme enrolments in three consecutive years 2016, 2017, 2018. The main sending countries include Malaysia and China. The department consists of around 30 staff including 13 lecturers, from diverse cultural and educational backgrounds, holding New Zealand or dual citizenships. They obtain their PhD degrees from different universities in New Zealand or other Anglo-phone countries. They speak English as a first or second language and some can use other languages proficiently.

The programme is also one of the most attractive majors out of others such as Finance, Economics, Economics, Information Systems, Law, or International Business within the school of business in this university. The programme is delivered in English to both domestic and international students with different entry requirements, among which English proficiency of 6.5 IELTS overall band score is an important one to international students. The programme consisting of 360 points equivalent to 180 ECTS takes normally three years to complete.

3.4.3. Sampling Strategies and Research Participants

I share the idea that examining the perspectives of the stakeholders would reveal “discovery, insight, and understanding” and might offer “the greatest promise of making significant contributions of the knowledge base and practice of education” (Merriam, 1988, p.3). Thereby, in the study, IoCaH as a multi-layered process was illuminated by capturing the stakeholders’viewpoints at differing levels. This is also in alignment with the relativist, constructionist, interpretivist paradigm set for the study earlier.

Adopting a non-probability sampling - stratified purposeful sampling (Bryman, 2016; Patton, 2015), I selected the participants – the stakeholders of IoCaH mainly based on their role in the process of IoCaH and their potential to provide rich information (Patton, 2015; Yin, 2018). Further, I examined both informal and formal curriclum aspects of the two programmes; hence any potential stakeholder involved in

such aspects was recruited. In addition, during the data collection procedure, several participants suggested other academics and staff that are suitable to provide ideas on IoCaH; hence the snow-ball sampling was implemented to invite such participants.

There is normally small sampling size in qualitative case study since it seeks to produce deep findings and rich information (Creswell & Poth; 2018, Patton, 2015; Yin, 2018). It is also the case of the study. There were 29 participants at the two research settings involved in providing input for the study. In order to protect the participants' confidentiality, I used pseudonyms to report the data. In line with the iterative research design (Maxwell, 2005, 2013), I also considered theoretical saturation of data to maximise the possibilities of gleaning insights from diverse sources. The first group include those who hold administrative positions at university, school, and department levels, working on the formal and informal curriculum aspects (i.e. curriculum development, accreditation, or support service). The second group include the lecturers delivering the courses of the formal curriculum and the staff of support services. They are the key actors of IoCaH in both formal and informal areas. The tables below provide the descriptions of the participants at the two research settings.

Table 3.1: Information of participants by category at Sen University

Group	Level	Working Areas	Number
Administrator	University	Formal and informal curriculum	01
	University	Formal curriculum	01
	University	Informal curriculum	01
	Department	Formal and informal curriculum	01
	Department	Formal curriculum	01
Staff	Department	Lecturer	08
Total			**13**

Table 3.2: Information of participants by category at Silver Fern University

Group	Level	Working Areas	Number
Administrator	University	Formal and informal curriculum	01
	University	Informal curriculum	01
	University	Informal curriculum	01
	School	Formal curriculum	01
	School	Informal curriculum	01
	Department	Formal curriculum	01
	Department	Formal curriculum	01
Staff	School	Informal curriculum	02
	Department	Lecturer	07
Total			**16**

3.5. Data Collection Strategies

Case study research necessitates the use of diverse methods and multiple data sources to generate findings (Hesse-Biber & Leavy, 2011; Stake, 1995; Creswell & Poth, 2018; Yin, 2018). It is more imperative in the multiple case study – comparative case study. I employed two key data collection strategies, namely documentation and in-depth, semi-structured interviewing to obtain qualitative data. In addition, I conducted a short structured interview under the form of questionnaire probing the reflection of departmental administrators and lecturers to gain a deeper understanding of IoCaH at discipline and course levels. The below sections make a case for the data collection strategies and reports on the procedure of data collection.

3.5.1. Documentation

Documentation involves the collection of "written, printed, visual or electronic" types of documents that "provides information or evidence" (Baden & Major, 2013, p. 403). In the study, a large number of documents at diverse levels were collected. They involve national policies or guidelines related to internationalisation of higher education, general mission statements of university, school, and department, overall programme outlines, courses development policies/ guidelines, outlines of courses, assessment frameworks, and sample teaching materials which have been in use between 2016 and 2018. I followed Scott (1990)'s four criteria for selecting documents, namely "authenticity", "credibility", "representativeness", and "meaning" (p. 6). I also took account of the relevance of the documents for addressing research questions and the theoretical, conceptual underpinnings. In addition, I took in account the context, the purpose, and the intended audience of the documents as recommended by Bowen (2009) and Yin (2018). Adopting these strategies, I can be "less likely to be misled by documentary evidence and more likely to be correctly critical in interpreting the content of such evidence" (Yin, 2018, p. 117). The tables below indicate the names and/ or the content areas of the documents selected in the two cases.

Table 3.3: Selected Documents at Sen University

Level	Year of release	Title / Content Areas
National	2011	Missive 5746/BGDĐT-GDĐH on Recruitment, Training, and Management of High Quality Programme
National	2014	23/2014/TT-BGDĐT - Circular 23 on Guidelines to Recruitment, Training, and Management of High Quality Program
University	2015	Guidelines to Recruitment, Training, and Management of High Quality Program 2015 (Institutional Guideline 01)
University	2019	Guidelines to Recruitment, Training, and Management of High Quality Program 2019 (Institutional Guideline 02)
University	2017	MOU with the accounting professional body of ACCA[18]
Department	2017	12 disciplinary courses outlines

Table 3.4: Selected Documents at Silver Fern University

Level	Year of release	Title / Content Areas
National	2011	Leadership Statement for International Education 2011 https://enz.govt.nz/assets/Uploads/Leadership-Statement-for-International-Education.pdf
National	2017	International Student Wellbeing Strategy https://www.education.govt.nz/assets/Documents/Ministry/Strategies-and-policies/internationlStudentWellbeingStrategyJune2017.pdf
National	2018	International Education Strategy 2018-2030 https://enz.govt.nz/assets/Uploads/International-Education-Strategy-2018-2030.pdf

[18] The Association of Chartered Certified Accountants was founded in 1904; and it is the global professional accounting body offering the Chartered Certified Accountant qualification. ACCA's headquarters are in London. In 2017, it reached 700,000 members worldwide with 208,000 qualified members and 503,000 students in 178 countries. (sourced from: www.accaglobal.com)

National	2014	Tertiary Education Strategy 2014-2019 https://www.education.govt.nz/assets/Documents/Further-education/Tertiary-Education-Strategy.pdf
University	unknown	Internationalisation Strategy
University	2018 - 2022	International Growth Strategies
University	unknown	Graduate Profile
University	unknown	Website content areas about co-curriculum activities
University	2017-2018	International Students Record
School	unknown	Website content areas about programme development and implementation
School	unknown	Website content areas about co-curriculum activities
Department	unknown	Course Guidelines
Department	unknown	Course Outlines

There are a number of reasons for implementing documentation as a data collection in the study. The key one lies in the possibility of methodological and data triangulation (Bowen, 2009; Bryman, 2014; Creswell, 2012; Creswell & Poth, 2018; Denzin & Lincoln, 2018; Patton, 2014; Yin, 2018). Specifically the documents were used to “corroborate and augment evidence from other sources” (Yin, 2018, p. 116), in order to breed credibility (Eisner, 1991). From then, I as the researcher can be enabled to “make inferences” (Yin, 2018, p.116) and “reduce the impact of potential biases” (Bowen, 2009, p.28). Apart from being a complementary for other research techniques, Yin (2018) stated that documentation itself proves to be an effective instrument because of its stability (documents can be reviewed many times); its specificity (documents can reveal exact names, references, and details); and its breadth (documents cover a long period of time and a range of occurrences). Furthermore, since documents are “unaffected by the research process” (Bowen, 2009, p.31), they can offer “a rich and often readily accessible source of information for understanding participants and the

research context" (Baden & Major, 2013, p. 403) without a need for transcription (Creswell, 2012).

3.5.2. In-depth interviewing

In – depth interviewing, which involves intensive, long conversations with purposes (Guba & Lincoln, 1985) between the researcher and the participants, was used as the second data collection strategy in the study. There are a range of reasons for this adoption. First, it is one of the most common research methods in social sciences (Walter, 2010), in qualitative research (Baden & Major, 2013), and in case study research (Yin, 2018). Second, administering other qualitative strategy such as classroom observations to examine IoCaH in the two programmes at the two contexts is unfeasible for me because of time and resource constraints of a PhD study. Third, as noted by Merriam (1988) and Patton (1980), in-depth interviews with the participants can enhance the depth of qualitative data because the research issue is examined physically and psychologically; and the how and the why of the research issue can be clarified through the viewpoints of the participants (Yin, 2018). In-depth interviewing is regarded as "a social place" (Denzin & Lincoln, 2018, p. 1013), and "a construction site of knowledge" (Kvale, 1996; p. 2) in which "meaning-making partnership" (Hesse-Biber & Leavy, 2011, p. 105) and "knowledge – producing conversation" take place between the two parties. As such, it is in line with the paradigm of qualitative inquiry and the ontological and epistemological perspectives adopted for the study. It is the most powerful tool to yield thick, detailed insights to address the research questions. There are 13 participants at Sen University and 16 participants at Silver Fern University, making up 29 participants for in-depth interviews at both settings.

In this study, the in-depth interviewing involves semi-structured interview, structured interview under the form of a short questionnaire survey and unstructured interview. There are triple purposes of doing so. The semi-structured interviews guided the participants to answer the questions which are focused and relevant to enhance the validity of interviewing. At the same time, they allowed me flexibility to change the order of the questions, add more new questions, and especially to respond to emerging

situations at hand. The structured interviews under the Likert-scale questionnaire survey comprising close-ended questions provided more concrete insights into IoCaH at discipline and course levels. The unstructured interviews comprised emerging questions on IoCaH after a period I built trust and rapport with the participants; and they were conducted face – to – face or via followed-up email correspondences. The following provides more details about the three types of interview and the ways to develop them.

As regards the semi-structured interview, there are eight key questions built based on the research questions, the theoretical and conceptual underpinnings, the literature and the input of my initial analysis of institutional documents. They were divided into the themes such as 1) the conceptualisation at programme level (university level), discipline and course levels (department level); 2) the enactment of IoCaH at such levels; 3) the possibilities and challenges of IoCaH; 4) the outcomes of IoCaH; 4) the formal and informal curriculum aspects of the programme; 5) the alignment of the outcomes with the institutional graduate attributes; 6) the relationship between knowledge and culture, the professional development for IoCaH; 7) the linkage between IoCaH and the development of graduate attributes and employability; and 8) the participants' recommendations to promote IoCaH. With respect to the structured interview, there are 21 closed - ended questions adapted from Leask's questionnaire for internationalistion of the curriculum (Leask, 2015) in her National Teaching Fellowship 2010-2011 entitled *Internationalisation of the Curriculum in Action* funded by Australian Government. They stressed more concrete, specific aspects of IoCaH such as the stakeholders, the driving forces, the holistic approaches, the key activities, and the strategies of integrating global, intercultural, and intercultural dimensions in courses and units of teaching and learning. The questions were written in English when working with the participants at Silver Fern University, New Zealand and in both English and Vietnamese with the participants at Sen University, Vietnam. The answers were manually coded to generate qualitative data because the sample was quite small and no statistic value was emphasised. With respect to the unstructured interview, there are several emerging questions that compel more deep insights into particular issues of

IoCH (i.e. strategies to internationalise content, pedagogies and assessment, challenges, perspectives about knowledge and culture, etc).

3.5.3. Ethical Considerations

Ethics was the issue at the forefront of my mind when conducting the research process (Hesse-Biber & Leavy, 2011, p.100). I also kept in mind the ethical issues such as the selection of research site and participants, access and rapport, sampling, field issues, types of data, data recording and data storage (Creswell & Poth, 2018). This section presents the process of my ethics application to conduct the study, the ethical challenges and the strategies to minimise them.

Because the study was conducted to earn a PhD in Education at the University of Canterbury in New Zealand, an ethical approval was needed if there is any research or teaching activity in which persons would be subjected to experimental procedures or observation or questioning or otherwise used as a source of information or data (the Human Ethics Committee of the University of Canterbury). The study investigates IoCaH through the perspectives of diverse stakeholders at Sen University in Vietnam and Silver Fern University in New Zealand. Therefore, I applied for ethics approval to meet the institutional requirement and also to align with the research rigour and integrity on global scale. I started the application in October, 2017. The approval was obtained on 21 December, 2017 with Ref: 2017/48/ERHEC.

Since all the interviews were conducted as face to face (one – on – one) ones so anonymity cannot be fully achieved. The study is descriptive, exploratory, and interpretive with a key aim of examining IoCaH through the lenses of the participants – the stakeholders of IoCaH, hence there is likelihood that the organisations and the participants might be identified. In addition, due to the nature of social research, qualitative inquiry and the topic of IoCaH being an institutional and professional issue, there might be minor inconvenience and discomfort among the participants. For instance, the participants might face some pressure when talking about their current policies and practices. They might be unsure about the topic since they could do

nothing related or never think about it before. They might feel uncomfortable to show their perceptions or share their practices towards the topic. In personal regards, the interview procedure might bring up some issues of job dissatisfaction.

In order to address these challenges, I followed Creswell and Poth (2018)'s principles namely "respect for persons (privacy and consent)" and "concern for welfare (minimize harm and augment reciprocity)" (p.152) to address the above challenges. As such, all efforts were made to secure the confidentiality of the institutions and the participants. The emails corresponding with the participants were always conducted privately and the interviews were set on a voluntary basis, at the participants' own time and place of convenience. Before the interviews, the participants were informed of the study, their rights and responsibilities through reading the information sheet and the consent form. During the interviews, they could skip any questions that they wanted and they had the right to withdraw from the study. The accounts of initial findings after analysis were privately sent to each interviewee for validation. The names of the institutions and the participants were masked and the pseudonyms were used for reporting data. Even their working positions were merely reported in a general way to avoid any possibility of being identified. All the signed consent forms and the data collected were kept in locked and secure facilities and/or in password protected electronic form for analysis. No one except me can see the raw data. The participants can request for a copy of the summary of findings if they wish.

3.6. Data Collection Procedure

3.6.1. Collecting Documents

I started collecting the Internet-available documents in April, 2017, right after the confirmation of my PhD candidature (proposal defense) because this collection did not require an official ethical approval. I selected most relevant documents and content areas accessible and available for download from national and institutional websites for potential analysis. As indicated earlier, such materials were national and institutional policies and guidelines in use between 2016 and 2018. During the document collection,

I read and evaluated a range of documents to select the most suitable ones. I generated a number of conceptual memos which summarised the key content of the documents selected. These memos worked effectively in the phase of document analysis because I can track the changes in the documents and the changes in my own perspectives from initial contact with documents until thorough examination into them. In addition, the collection of and the initial insights into the documents supported me in developing in-depth interviewing protocol.

3.6.2. Recruiting Participants

Participant recruitment was an important step for me to gaining access to the research fields and to build trust and rapport with the participants so that they could provide fruitful data (Creswell & Poth, 2018). To recruit the participants in the present study, I utilised email correspondence as the key channel. Upon the ethics approval, I sent each individual participant an email of invitation to take part in my study. In the email, I briefly introduced myself, my research topic, scope and aims. I also emphasised the ethical approval obtained from University of Canterbury for a more convincing invitation. The information sheet of my study as well as the participant consent form were also attached so that the participants could be well informed of the study, the process of interviewing, the key questions, and their rights when participating in the study. Based on the invitation, each interview was allocated at the place and the time of the interviewee's convenience.

At Sen University, all the invited people (no = 13) agreed to be interviewed. At Silver Fern University, most of the invited people (no = 13) agreed to participate in my study except one lecturer who was on sabbatical leave at that time. There were three participants (the Assistant Vice- Chancellor, the head of a student hub for co-curriculum activities, the head of accreditation issues) recruited based on snowball sampling, the suggestions of other participants during the interviews. There were 29 participants at the two settings involved in the study. It is noted that the sample was not the same across the two cases in this study due to contextual differences.

3.6.3. Conducting Interviews

Upon receiving ethics approval and institutional approval from the administrators of Sen University, I conducted the first data collection in the Vietnamese case at the beginning of January, 2018. It was the best time to interview the participants because they had the semester break. During three weeks, I interviewed all the participants and collected more institutional documents. Each interview lasted from 45 minutes to one hour. The whole interviewing protocol, especially the structured interview under a form of short survey was developed in bilingual mode to assure the transparency and accuracy of meaning. However, semi-structured and unstructured interviews were conducted in Vietnamese language to facilitate rich information from the participants and to maintain cultural rapport because I and the participants are all Vietnamese.

The interviews at Silver Fern University were conducted between March and May, 2018. Specifically I sought the participants' elaboration on some key themes and implications identified at Sen University and/or emerged from the analysis of policy documents at university, school and departmental levels. They include the nature of accounting discipline and accounting education at undergraduate level, the role of accreditation bodies, the impacts of international accounting standards (IAS)–international financial reporting standards (IFRS), the partnership/ connection between accounting department and accounting professional bodies, the professional exams and certification, the learning outcomes and the graduate attributes.

English and Vietnamese languages were used to conduct the data collection procedures in New Zealand and Vietnamese respectively to assure the maximum comfort of the participants and increase the quality and the transparency of their answers. The unstructured interview was not conducted with all the participants, but merely with several key informants who provided rich data based on their engagement in a particular area of IoCaH. Two participants at Sen University and four participants at Silver Fern University were invited for the unstructured interview. The insights from the unstructured interviews offered me chances for member - checking and data triangulation, increasing research trustworthiness. In addition, the semi - structured and

unstructured interviews produced new evidence for theory building. With the participants' permission, all interviews were audio - recorded and field notes were simultaneously taken by me. The semi – structured and structured interviews are available for viewing at Appendices 3,4,5,6.

3.6.4. Writing Memos

As Maxwell (2015) described, memos could refer to any writing including "a brief marginal comment on a transcript or a theoretical idea recorded in a field journal to a full-fledge analytic essay" (p.12). During my data collection procedures, I generated such writings such as brief comments or feedback on every single interview, summaries of interviews per week or per month, and even my personal thoughts about the interviewees and the data collection procedure in each case. They were then synthesised and developed under the forms of field notes, coding memos, and analytical memos, forming important part of the audit trail of the study. The key purposes of doing so were recording the interview protocol and the sequence of events and facilitating "reflection and analytic insight" (Maxwell, 2003, p.12). From such memos, I could see how I engaged with the research contexts, the participants, and the data obtained cognitively, behaviourally, and emotionally. Importantly, they provided evidence to reveal how these relationships influenced the procedure of data analysis. I put an example of analytical memo written after the field trips to Vietnam and New Zealand as a part of my data analysis.

3.7. Data Analysis Procedure

3.7.1. Deductive and Inductive Approaches

Qualitative data in the study comprise "detailed descriptions of situations, events", "direct quotations from people about their experiences, attitudes, beliefs, and thoughts", and "excerpts or entire passages from documents" (Patton, 1980, p. 22). Analysing such data is the process of systematically sorting, merging, and categorising information from the interview transcripts, field notes, memos and documents to reveal findings. During data analysis, I coded a set of data and interpreted them to form

findings. I then discussed or justified the significance and the comprehensiveness of the findings of related literature including theoretical and conceptual insights and findings of previous studies concepts (Bogdan & Biklen, 2007).

Being a qualitative data analyst, I engaged “in the process of moving in analytic circles rather than using a fixed linear approach” (Creswell & Poth, 2018, p. 185). I set up the case study database to store and manage the data collected. It acted as repository to help identify the divergence and convergence among data within cases and across cases more effectively. Generally, I followed a range of systematic steps suggested by Creswell and Poth (2018, p. 185-188), namely 1) “managing and organising the data” into digital files, creating database for analysis, 2) “reading and memoing emergent ideas” to make sense of the whole database, 3) “describing and classifying codes into themes” to produce detailed, systematic description, 4) “developing and assessing interpretations”, and “representing and visualizing the data”.

Fereday and Muir-Cochrane (2006) created a hybrid approach to qualitative data analysis by blending the data-driven inductive approach of Boyatzis (1998) and the deductive a priori template of codes approach of Crabtree and Miller (1999). In similar vein, Yin (2018) advised two analytical approaches of “relying on theoretical propositions” and “working data from the ground up”. I adopted the hybrid approach to qualitative data analysis in this study. Through inductive mechanism, I was offered freedom to gain emerging or new data whilst guided by deductive orientation, I selected patterns and evidence matched with the research questions and theoretical perspectives. In this regard, free codes and pre-determined codes were concurrently present during the analysis process. The following elaborates on strategies to coding and thematic analysis.

3.7.2. Strategies to Coding and Thematic Analysis within Case and across Cases

Codes are “words, phrases, sentences, or whole paragraphs, connected or unconnected to a specific setting” (Miles & Huberman, 1994, p. 56). The key purpose of coding is making sense out of text data by dividing these data into segments and

examining if there is overlap or redundancy and formulate these codes into themes (Creswell, 2012). According to Creswell (2017),“a key to generating the description of the case involves identifying case themes” (p.97). He also contended that a distinctive feature of case study in strategy of data analysis from other methods is “analysing data through description of the case and themes of the cases as well cross-case themes” (Creswell & Poth, 2018, p.105). It means that thematic analysis fit the case study in coding and interpreting qualitative data from documents and interviews because it offers a flexible and useful tool to identify, analyse and report patterns within “a rich and detailed, yet complex, account of data” (Braun & Clarke, 2006, p.78). Going beyond “counting explicit words or phrases”, it centres on “identifying and describing both implicit and explicit ideas within the data” (Guest, 2011, p.9). In addition, this approach is theoretically-flexible and can be used within different frameworks, to answer quite different types of research questions related to people’s experiences or/and perceptions (Braun & Clarke, 2006).

Given the above, to identify themes from coding patterns, I employed Braun and Clarke’s (2006) process of thematic analysis including data familiarisation, data coding, and theme development, theme revision and writing. To specify, I adopted all the phases of this process to identify relevant patterns and themes in each type of document. In the last phase, all these identified themes from different documents are woven to reveal initial or parts of the findings. A similar process took place with the analysis of interview data. Then, the findings from document analysis and those from interview analysis were merged to bring about the final findings for each case study. Once within-case findings were revealed, cross-case comparison of findings was facilitated.

In the protocol of qualitative data analysis, I followed a logical order of document analysis including the macro - national level, the meso - university and school level and the micro - departmental level to examine how IoCaH was interpreted in both policies and practices under such layer of contexts. Likewise, I coded the interview data from individual participant, then grouped codes by their groups and merged them together to

understand IoCaH comprehensively from their perspectives. A point worthy of comment is that IoCaH is within Internationalisation of Higher Education agenda; hence the analysis was also looking for patterns related to internationalisation agenda and its linkages with IoCaH from both documents and interviews. The pre-determined themes (codes) for analysis are extracted from the sub-research questions: *1) rationales and motivations for IoCaH; 2) definitions of IoCaH; 3) approaches and strategies to IoCaH; 4) challenges and concerns of IoCaH; and 5) benefits and possibilities of IoCaH.*

Because the study is a comparative one consisting of two cases, the data analysis procedure was divided into two phases including within-case analysis and cross-case analysis, as suggested by Miles and Huberman (1994) or Merriam (1998). Because it is essential to have understanding of each particular case, I analysed Sen University and Silver Fern University separately before conducting a cross-case comparison. I employed the CCS approach **(**Barlett & Vavrus, 2017) to conducting within-case and cross-case analyses. The horizontal axis facilitated a comparison across two programmes and across two research settings while the vertical axis offered cross-level comparisons (i.e. between national and institutional or among programme, discipline and course levels) within cases and across cases. Besides, the vertical comparison was also made through comparing document insights and interview insights from diverse stakeholders at differing levels within cases and across cases. These dimensions of comparison were conducted to achieve the depth and the breath of understanding of IoCaH.

As earlier stated, the analytical and conceptual memos written during the data collection procedure could be sources for data and insight generation. The below shows an example of analytical memos I wrote after finishing the data collection.

Analytical memo after the field trips to Vietnam and New Zealand

When conducting interviews with the participants across contexts, I exercised my social and professional skills to engage them in friendly, open and dialogic discussions at our own comfort. I made notes of interesting, new, surprising, unclear and uncertain points, new assumptions or emerging questions along in every interview. I pulled all data together for comprehensive understanding, wrote a summary and reflected data upon the literature (whether they align with or interrogate) during and right after each individual interview. It was tough but very effective for me to evaluate data quality and data saturation as well as to recognise data patterns. The data collection process was hence a reality – exploring journey and an understanding - building adventure to me. This process was also fuelled by my firm belief that the issue examined will fill significant gaps in the literature and the data could make substantial contributions to the building and expansion of relevant theories and concepts. My self-confidence also worked in facilitating and maintaining the interviews to reap expected outcomes. In case the Vietnamese participants was confused and embarrassed with the concepts and was unfamiliar with internationalising extra-curricular aspects, I used elicitation skills and concrete examples to clarify and to confirm their understanding. Sometimes I also raised my ideas to prompt and extend their discussions. Although the study adopted purposefully stratified sampling, snowball sampling was anticipated to optimise the possibility of enriching data. Coding memos were developed with the support of "along" notes and audio recordings to help identify and categorise emerging data. Analytical memos were written after the interviews and built upon the coding memos and the recording transcriptions to examine data individually and collectively in depth to generate initial findings.

NVivo is a computer software package produced by QSR International for qualitative data analysis from very rich text-based and multimedia sources of information (Kath, 2016). NVivo version 11 and 12 were used to assist in storing, organising, categorising and analysing data. After being transcribed and translated, the data were imported into this platform. I read all the texts and categorized them into nodes of content areas which were marked as patterns before searching for themes – smaller units. The software allowed different levels of analysis and facilitated coding of texts, patterns, themes both within cases and across cases. However, I would argue

that qualitative data analyses much depended on my skills and techniques, as Patton (2015,): "….whether you do or do not use software, the real analytical work takes place in your head" (p.530-531).

3.8. Research Quality

3.8.1. Researcher Reflexivity and Positionality

In qualitative inquiry, the researcher is regarded as a very important research instrument for data collection and a powerful tool for data analysis (Lincoln & Guba, 1985; Marshall & Rossman, 2011; Denzin & Lincoln, 2018; Merriam, 1998; Patton, 2015; Creswell & Poth, 2018). However, as Merriam (1998, p, 20) claimed, "the investigator as human instrument is limited by being human – that is, mistakes are made, opportunities are missed, personal biases interfere. Human instruments are as fallible as any other research instrument". Likewise, Patton (1990) also noted that "the validity and reliability of qualitative data depend to a great extent on the methodological skill, sensitivity, and integrity of the researcher" (p.11). Hence, it is important for me as the researcher to provide some accounts of reflexivity and positionality so that the readers could determine whether and how my preconceptions influenced my research findings (Baden & Major, 2013). In this study, I view myself as a "methodological bricoleur" who "is adept at performing a large number of diverse tasks, ranging from interviewing to intensive self-reflection and introspection" (Denzin & Lincoln, 2018, p.45).

Reflexivity is "self - critical sympathetic instrospection and the self-conscious analytical scrutiny of the self as researcher (England, 1994, p. 244). It is the process through which the researcher "consider their position and influence during the study" (Baden & Major (2013, p. 75) specifically, "recognise, examine, and understand how their own social background and assumptions can intervene in the research process" (Hesse-Biber & Leavey, 2011, p. 120-121). The above memos also demonstrate my attributes exercised and strategies utilised for the data collection and data analysis process as part of reflexivity. I would assert that my previous professional experiences

and my knowledge of qualitative research empowered me to conduct this study as rigorously, skillfully and ethically as I can.

With respect to the procedures of data collection across the two contexts, a wide range of social, professional and intercultural skills as well as mental abilities were utilised. Among these, communication skills including listening skill and asking good, clear questions were noticed to obtain relevant data as well to offer probes if necessary (Baden & Major, 2013; Yin, 2018). As Guba and Lincoln (1985) claimed, “the extent to which inquirers are able to communicate warmth and empathy often marks them as good or not-so-good data collectors” (p.140). I also made use of observing, sensing and writing skills besides speaking and listening skills to achieve the enrichment of data and to record the contextual details. Apart from these, an open, logic, inquiring, contextually sensitive mind coupled with a good memory were needed not only to build and maintain rapport but also to lead conversations successfully and fruitfully. Furthermore, I kept adaptive to unexpected and newly encountered situations as opportunities for gaining more new data and had a firm grasp of the issues being studied to give good and clear questions to the participants (Yin, 2018).

Baden and Major (2013) suggested three ways to accomplish positionality, namely “locating the researcher in relation to the subject, participants, and research context and process” (p. 71). How my intrinsic interests and backgrounds drove my choice of the research topic in this study was presented at the front of the thesis (see chapter 1 and chapter 2) where I identified research gaps. My philosophical perspectives that guided the study were also presented in the research paradigm section of this chapter. Therefore, in this section, I focus on presenting my relation to the participants, research context and research process. Notably, how these relations affected the way of analysing data and interpreting qualitative findings.

With regard to my relation to the participants, I position myself as both a novice researcher and a colleague. I used to be a university lecturer and experienced similar tasks as the participants were doing such as developing materials, delivering lectures,

designing tasks and assessment practices, doing research and joining professional development activities teaching and research. Hence, as a colleague, I have a sense of sympathy and understanding in terms of the role of a teaching academic at a university. I felt supported and motivated to conduct the study based on the consent and the willingness to participate from the participants who are more senior than me in age and in working experience. Nonetheless, I also felt doubted and unconfident about my capacity to conduct the multiple case study across the two countries with diverse differences. Positioning myself as a neophyte and foreign researcher sometimes prevented me from asking some controversial questions that I had wanted to raise during the data collection in the New Zealand context. Fortunately, I overcame this dilemma by building more rapport with the key informants through more followed-up conversations. From then, any biases held before the conduct of the study or during the data collection can be removed during data analysis based on my increasing knowledge of the participants and their view points.

Because I am the only one who interpreted the data and drew out the findings of this study, I exerted tremendous influence on the research context and the research process and vice versa. Locating my influence in this study requires my awareness of my contribution to the construction of meanings throughout the research process (Baden & Major, 2013). I view myself as both outsider and insider. The only thing which makes me feel being an insider is I share the profession as the lecturer with the participants. As an outsider who is not from accounting education background, I hold a certain level of objectivity to obtain, analyse and evaluate the participants' perceptions. In this sense, I would address the questions of epistemology such as "who owns knowledge" and "what counts as knowledge" in reciprocity and co-construction. During the research process, I worked with the participants to co-construct the diverse meanings of IoCaH and to make sense of its multiple realities. I could start the study with some pre-assumptions and premises based on my philosophical stances or my knowledge of literature. However, these could be subject to variations due to my interactions with the participants and my increased understanding of their viewpoints. In turn, it is my belief that my conversations with them as a researcher would to some

extent influence their perspectives of the subject. The findings reported in the subsequent chapter of this thesis were formulated through the social process of co-constructing the knowledge of IoCaH between me and the participants and between me and the research contexts with the support of analytical approaches earlier presented.

3.8.2. Trustworthiness

Qualitative research often receives criticism because of being “too subjective, difficult to replicate” and there exist “problems of generalization, lack of transparency” (Bryman, 2016, p. 398-399). However, Patton (1990) argued that “qualitative methods are not weaker or softer than quantitative approaches – qualitative methods are different” (p.479). Therefore, Guba (1981); and Lincoln and Guba (1985) proposed the concept of trustworthiness consisting of four criteria: credibility, transferability, dependability and confirmability to make equivalences with internal validity, external validity, reliability, and internal objectivity respectively in quantitative research. Trustworthiness of qualitative research involves the issues of how to make the readers convinced about the findings and how to ensure the findings are worthy and valid (Lincoln & Guba, 1985). As Bryman (2016) explained, these criteria are relevant to the epistemological stance that there can be more than one accounts of reality. Given the above, I adopted the concept of trustworthiness (Guba, 1981; Lincoln & Guba, 1985) and the concept of authenticity (Guba & Lincoln, 1994) to justify the quality of the study. I argue that the study explored multiple realities of IoCaH from diverse perspectives. The below provides elaboration on the criteria and how this study addresses each of them.

Credibility

Credibility refers to whether or not the research findings reflect correctly the participants’ original views (Lincoln & Guba, 1985). Among a range of strategies suggested by Lincoln & Guba (1985), this study adopted prolonged engagement, triangulation, and member checking to build credibility. About the engagement, I spent more than one year to collect data from the participants across the two cases including four months in the field trips and many follow-up conversations. The length of the data

collection not only helped me develop rapport with the participants for rich and fruitful conversations but also helped me “understand the core issues that might affect the quality of the data” (Anney, 2014, p. 276). With regards to member checking or respondent validation (Bryman, 2016), I implemented two strategies to ensure the accuracy of the information obtained and to eliminate my possible bias when analysing and interpreting the findings (Anney, 2014). First, at the end of each interview, I always summarise key ideas that the participants provided and asked them to check if they were exactly what they meant and to make any corrections or clarification if necessary. Second, after initial analysis, I sent each of them an account of writing to summarise the key findings and asked for checking if they wanted to add more information. I also continued discussing with key informants in subsequent face to face and email conversations. I did not share each interviewer the transcription of their interview because they were too busy and seemed uninterested in this way to check their given ideas.

Triangulation means using multiple methods, multiple researchers, or multiple sources to provide different perspectives in examining a phenomenon (Denzin, 1978; Lincoln & Guba, 1985; Patton, 1990), clarifying its meaning and verifying the repeatability of interpretation (Stake, 2003). Hence, triangulation “helps the investigator to reduce bias and it cross examines the integrity of participants’ responses” (Anney, 2014, p. 277). Triangulation was clearly seen in this study through the use of multiple sources of data collection which is also in alignment with qualitative case study design as Creswell and Poth (2018), Merriam (1998) and Yin (2018) postulated. The study adopted two key strategies of in-depth interviewing and documentation for data collection. In terms of the first, the in-depth interviewing protocol included structured, semi-structured and unstructured types delivered to diverse stakeholders at differing levels across the two cases. With respect to the second, documents on various scales were collected to offer the multiplicity of the research phenomenon. In addition, multiple theories were used to interpret and discuss the findings. As such, this study achieved the triangulation of data source and the triangulation of theory to assure the research trustworthiness. It also achieved the criteria of construct validity through the use of

multiple data sources and external validity through the use of theories based on Yin's postulation (2018).

Transferability

Transferability is concerned with the extent to which the findings can be transferred to other contexts with different respondents (Anney, 2014; Lincoln & Guba, 1985). Bitsch (2005) claimed that the researcher can facilitate the transferability through thick description and purposeful sampling" (p. 85). Thus, I would argue that this study is likely to be transferrable thanks to the essence of qualitative case study design which allowed detailed, intensive analysis of the contexts and the research phenomenon – the two programmes and the process of IoCaH. In line with this, the stratified purposeful sampling would "enable judgments about how well the research context fits other contexts" (Li, 2004; p. 305). Shenton (2004) argued that without the thick description, "it is difficult for the reader of the final account to determine the extent to which the overall findings "ring true" (p. 69).

Dependability and Confirmability

Dependability refers to "the stability of findings over time" (Bitsch 2005, p. 86) whilst confirmability is concerned with the degree to which the findings could be confirmed or corroborated by other researchers (Baxter & Eyles, 1997). Dependability and confirmability were achieved in this study through triangulation earlier justified and a range of memos that formed the audit trail (Anney, 2014; Bowen, 2009; Lincoln & Guba, 1985). According to Bowen (2009), the audit trail offers "visible evidence - from process and product" (p. 307). Furthermore, these criteria were met by the researcher reflexivity (Anney, 2014; Bowen, 2009; Lincoln & Guba, 1985; Wallendorf & Belk, 1989) that I developed before, during, and after the conduct of the research (see chapter 1 and page …of this chapter for more details).

Authenticity

According to Guba and Lincoln (1994), authenticity as the evaluation of qualitative research involves the following components and addresses corresponding

questions: “1) Fairness: Does the research fairly represent different viewpoints among members of the social setting?; 2) Ontological authenticity: Does the research help members arrive at a better understanding of their social milieu; 3) Educative authenticity: Does the research help members to appreciate better the perspectives of other members of their social setting?; 4) Catalytic authenticity: has the research acted as an impetus to members to engage in action to change their circumstances; 5) Tactical authenticity: Has the research empowered members to take the steps necessary for engaging in action?” (Bryman, 2016, p. 386). This study addressed three out of the five above aspects of authenticity including fairness, ontological authenticity, and educative authenticity. Through diverse perceptions of the stakeholders at different levels, the multiple realities of IoCaH including its conceptualisation and enactment within each individual case and across cases were uncovered. The stakeholders were well informed of these realities and implications for practice improvement through member-checking and chances to read the thesis publications.

3.9. Conclusion

This chapter elucidates my philosophical perspective, research approach and research design; provides justification for research strategies; describes the procedures of data collection and data analysis; and discusses research quality. Under the ontological perspective of relativism and the epistemological perspective of constructionism, the study was designed as an embedded multiple case study and a comparative case study examining IoCaH in two accounting programmes at Sen University in Vietnam and Silver Fern University in New Zealand. The study was particularistic, descriptive and exploratory with documentation and in-depth interviewing as two primary research tools. On one hand, the study was underpinned by theoretical and conceptual dimensions; on the other hand, it followed an interactive and emergent research design of qualitative inquiry. Hence, it encompassed both deductive and inductive directions in data collection and data analysis. Besides taking qualitative data analysis principles suggested by research methodologist, Braun and Clarke’s thematic analysis (2006) was chosen for data analysis and Barlett and Vavrus’ comparative case

study (2017) was selected as a key approach to interpreting and comparing qualitative data across the two research settings.

Chapter Four

Internationalisation and Curriculum Dimensions in Vietnamese Higher Education

4.1. Introduction

Vietnamese higher education has been shaped by multiple political regimes and external forces in line with the nation's revolutions against invaders and its socio-economic growth after wars. Structurally, it has undergone an immense evolution from feudal, semi-feudal, colonial, socialist to socialist-oriented market model under Chinese, French, Soviet and Anglo-Saxon impacts. Thus, the curricula have been internationally oriented.

This chapter sets a historical, political, socio-cultural background to the investigation into IoCaH institutional levels (programme, discipline and course levels). Through examining related dimensions of *curriculum* and *internationalisation*; it is in support of answering the first question of the study[19] which will be elaborated in Chapter 5. The chapter begins with a brief analysis into such dimensions under colonial forces, followed by a more thorough examination under higher education reforms in the post-colonial times. It ends with a conclusion of the key points.

4.2. Dimensions of Curriculum and Internationalisation in the Colonial Times

Over 1000 years of Chinese imperialism, from 111 BC to 938 AD (Wright, 2002), Vietnam underwent "a comprehensive initiation into the scholarship, political theories, familial organisation patterns, bureaucratic practices, and even the religious orientations of Chinese culture" (Woodside, 1971, p. 7). In education, Confucianism's educational philosophy as a fundamental foundation exerted wide legacies that remain (London, 2011). It adopted classic Confucian books as the main teaching and learning materials

[19] "*How is IoCaH conceptualised and enacted in the accounting programme at the VN University?*"

and popularised incontestable knowledge and rote learning. Teachers and learners were positioned as knowledge transmitters and receivers respectively (Tran, Marginson, & Nguyen, 2014). During this imperial regime, Vietnamese scholars travelled to China to take part in competitive examinations for access to Chinese institutions. Under such imperial impacts, the Vietnamese reacted to Chinese hegemony by raising their criticisms and promoting indigenous identities to contextualise imperial practices. For instance, they used Chinese characters for writing but pronounced them in a different way (World Bank, 2008). Beyond that, they developed their own system of *Chữ Nôm*, in the 13th Century and created a Romanised Vietnamese writing script called *Chữ Quốc Ngữ*, in the 17th Century (Dang, 2009). Furthermore, the voices against the Chinese imperialism were evident in the work of Nguyễn Du, Hồ Xuân Hương, and Cao Bá Quát in the 18th Century (London, 2011).

Under the French colonialism starting from 1858, despite *Chữ Quốc Ngữ* being used throughout Vietnam, French was the main language of instruction in secondary and post-secondary schools as well as in administrative bodies (Ngo, 2016). The curricula were France – oriented with little relevance to Vietnam (Pham & Fry, 2004, p. 203) and the VHE system was exclusively for the colonial apparatus (Tran, Marginson, & Nguyen, 2014), which might account for 95% of illiterate Vietnamese people (World Bank, 2005). The period between 1919 and August 1945 witnessed the rise of Vietnamese scholars' nationalism and patriotism through French Government - sponsored scholarly trips and self-conducted mobility; for example, Phan Bội Châu*'s Đông Du* (Eastward Travel) or the expansive overseas experiences of Hồ Chí Minh during the 1910s, 1920s and 1930s. According to Pham & Fry (2004), these responses were fuelled by "French repression and injustices", "the long Vietnamese tradition of resistance to external rule" (pp. 205–206) and enhanced awareness of political and social perspectives resulted from the flourish of Vietnamese writings (ibid). With respect to education, Tran et al. (2014), noted that these typified the mobility and flexibility of Vietnamese education, promoted "learning about the advances of the West" to lead to development and prosperity (pp.88–89).

The Vietnamese education system between 1945 and 1954 was formed by Hồ Chí Minh's educational philosophy valuing the children's potential and talent in society, the well-roundedness in human development and the interrelationship between practice and theory (Tran et al., 2014). Although the curricula remained heavily French-dependent, courses were delivered in both Vietnamese and French and were subsequently translated into Vietnamese to suit local contexts (Dang, 2009). France was defeated at the battle of Điện Biên Phủ in 1954. In the same year, however, the Geneva Agreement [20] led to a split between North Vietnam and South Vietnam. The former received assistance from the Soviet Bloc countries while the latter was under the control of the U.S.A (Pham & Fry, 2004). With regard to education philosophy, Northern Vietnam placed an emphasis on personal development under Soviet influence and then shifted to *giáo dục dân chủ mới* (new democratic education) fostering nationalistic, scientific, and mass education. In the meanwhile, South Vietnam, under American influence, followed the dimensions of *nhân bản* (humanistic), *dân tộc* (nationalistic) and *khai phóng* (liberal) (Tran et al., 2014). With respect to language use, Vietnamese replaced French to become the key language of instruction in the North after 1950 (Ngo, 2016) while French was still used along with Vietnamese and English in the South until 1966 (Pham & Fry, 2004). As regards educational structure and governance, Vietnamese higher education in the North adopted the Soviet model in 1956 in which all institutions were public, specialized and mono-disciplinary under highly centralized government. By contrast, South Vietnam adopted the US model in which both public and private institutions ran academic curricula under a decentralized government (Tran et al., 2014; Ngo, 2016).

After the defeat of the American army in the South in 1975, North and South Vietnam reunited into the Socialist Republic of Vietnam. This period presented overwhelming challenges to Vietnam such as heavy war loss, economic embargo, and

[20] The conclusion of the Geneva conference held on 7 May 1954 to negotiate peace settlements for French Indochina had in attendance of the foreign ministers of France, Britain, the US, the Soviet Union, and the People's Republic of China, as well as trepresentatives from Laos, Cambodia, North Vietnam, and South Vietnam. Vietnam divided the country *de facto* into the Republic of Vietnam (South Vietnam) under Ngo Dinh Diem in Saigon, and the Democratic Republic of Vietnam (North Vietnam) under Ho Chi Minh in Hanoi (Riches & Palmowski, 2016. A Dictionary of Contemporary World History (4th ed.).

wars against China in the North and the Khmer Rouge in the Southwest (Pham & Fry, 2004). In addition, a centralised planned economy led to economic stagnation and increasing inflation. However, the education system experienced remarkable changes such as the introduction of 12 year – programme and the establishment of unified educational system (Pham & Fry, 2004). According to Tran, Le & Nguyen (2014), the important role of education in the building and development of the Socialist Republic of Vietnam was emphasised as the philosophy in various documents of the Communist Party of Vietnam. Furthermore, outbound academic mobility and modelling were Vietnamese Government's approaches to serving political agendas and to addressing post-war challenges. In the North, the Government sponsored Vietnamese students to travel to Soviet Bloc countries for undergraduate and postgraduate programs whereas Vietnamese students in the South were assisted and oriented towards American scholarships.

4.3. Dimensions of Curriculum and Internationalisation in the Post-Colonial Times

4.3.1. *Đổi Mới* Policy and Education Reforms

The sixth National Congress of the Communist Party of Vietnam in 1986 marked a watershed for Vietnam through the proclamation of *Đổi Mới* (Open Door Policy/ Economic Reform Policy). The policy introduced a new model called the socialist-market economy (kinh tế thị trường định hướng xã hội chủ nghĩa)[21] that not only conforms to the principles of the market economy but also follows the guide of socialism (Communist Party of Vietnam's 9th National Congress, 2001). It shifts "from a bureaucratically centralised planned economy to a multi-sector economy operating under a market mechanism" (Dang, 2009, p. 10), comprising many types of ownerships and economic sectors, among which the state-owned economy plays a vital role. In 1990, the collapse of the Soviet Union and the substantial changes in the politic, social, economic powers across the globe resulted in an increasing adoption of the concepts such as "transition", "post-communist framework" (St. George, 2010), "restructuring", or

[21] Based on Marx's theories of socialism, it is expected to minimise negative impacts of the market economy through the state and socialist governance, to best serve the interests of the majority of people and the sustainable development of the country (CPV's 9th National Congress, 2001). Since 1986, this has been the economic model of Vietnam.

“structural adjustment” (Le, 2014) in response to post-war crisis and neo-liberalism not only in the Soviet Bloc countries but also across the globe.

Against the backdrop, Vietnam in general and Vietnamese higher education in particular was increasingly put at a critical threshold of transformation. The master socio-economic development plans 2001-2010 and 2011-2020 aimed at removing Vietnam out of the list of poor, less developed countries and being an industrialised and modernised nation by 2020. The plans emphasised a critical need for high quality human resources and quest for “a fundamental and comprehensive change in education and training” (Prime Minister, 2001, p.22). Building on these, the MOET (2001, 2012)’s national strategies for education development 2001-2010 and 2011-2020 focused on renewing the existing educational framework and reforming the quality of the system. The key objectives included renewing educational management, developing teaching staff and educational managers; renewing content, teaching, learning, testing, assessment, and evaluation; enhancing investment and renewing financial mechanism; enhancing connection between education and practice, scientific research and technology transfer; fostering educational equality for underserved areas, and enhancing international cooperation (MOET, 2001, 2012). In continuance with these educational strategies, the Resolution No. 29-NQ/TW by the 8th plenum of the Communist Party of Vietnam’s 11th Central Committee dated November 4, 2013 has been the most important blueprint guiding the whole education system on fundamental and comprehensive changes. In its vision, the system will be “standardised, modern, and democratic”, “maintaining the orientation of socialism and national characteristics” and “reaching an advanced level in the region by 2030” (Prime Minister, 2013, p. 2).

In line with these reform policies, Vietnamese higher education implemented socialisation, diversification, and democratisation as significant responses. According to Tran et al. (2014), socialisation refers to the contribution of the whole society to national education under state guidance, followed by the fee-paying mechanism. Diversification is diversifying types of institutions and educational methods to meet new educational demands of industrialisation and modernisation. Democratisation offers encouraging

environments for all people to be involved in improving educational management. Under the enactment of these *Đổi Mới* – driven reforms, Vietnamese higher education underwent key changes such as from narrow specialisation training to multiple fields training, subsidy regime with no tuition fees to market regime with tuition fees, and from teaching and learning Russian and Chinese to English as a second language. Furthermore, universities gained more autonomy and privatisation of higher education was promoted (Pham & Fry, 2004).

In 2005, Higher Education Reform Agenda 2006-2020, known as Resolution No. 14/2005/NQ-CP for fundamental and comprehensive renewal was released to address the nation's aspirations of industrialisation and modernisation and international integration. However, it set ambitious, obscure visions; for instance, it will be expanded in scope and scale, will have reached the regional standards and the world's level, will have been most competitive and will have suited the socialist-oriented market mechanism by 2020 (Prime Minister, 2005). Among seven aspects of renewal, the key ones associated with curriculum and internationalisation included training contents, methods and processes, scientific and technological activities, mobilization of resources and financial mechanism, and international integration. Higher Education Reform Agenda 2006-2020 was also featured by a range of quantitative targets such as 60% of lecturers to have obtained a master degree and 35% of lecturers to have obtained a doctoral degree by 2020 (Prime Minister, 2005).

The implementation of socialisation, diversification and democratisation policies, the the proclamations of Higher Education Reform Agenda 2006-2020 and of the Resolution No. 29-NQ/TW have enabled Vietnamese higher education to expand in both scope and scale. To illustrate, the number of universities dramatically increased from 101 in 1987 to 235 in 2017 excluding 28 military and police institutions. The enrolment number rose from 100,000 students in 1987 to more than 1.76 million in 2017 (MOET, 2009; MOET, 2017). Up to present, there is at least one comprehensive university and/ or college in every province of the country (totally 64 provinces) (MOET, 2017). Additionally, semi-public, private, people-founded and foreign-owned universities

have been opened nationwide in accordance with the policies of socialisation, diversification and democratisation (Tran, Marginson & Nguyen, 2014).

4.3.2. Dimensions of Curriculum Reforms

The literature indicates that centralised management, lack of accountability, poor quality assurance and accreditation systems, inadequate research on innovative pedagogies, ineffective teacher professional development, too high student/lecturer ratio, heavy teaching loads, or lack of incentives and low payment for lecturers are key concerns of Vietnamese higher education curriculum (Harman & Nguyen, 2010, Hayden & Lam, 2010; Tran, et al., 2014; World Bank, 2007a). The Resolution No, 29, Communist Party of Vietnam (2013) also listed a number of Vietnamese higher education curriculum weaknesses such as lack of continuity between levels and methods of education, being more theoretical than practical. Also, the training is not well associated with scientific research, manufacture, business, and demand of the labour market; education about ethics, lifestyles, and working skills are underestimated. The method of education, testing, and assessment are still obsolete and imprecise (Prime Minister, 2013, p.1-2). Tran, Marginson and Nguyen (2014) indicated crucial paradoxes in philosophy, content, and pedagogy of Vietnamese higher education curriculum. For example, the curriculum positions knowledge as being fixed and contestable while it can be fluid and evolving to new discoveries and emerging understanding of reality. Likewise, society and the workplace require not only knowledge but also graduates' capacity to apply knowledge in practical settings whereas curriculum consists of disciplinary theories and political indoctrination and is less practice oriented.

The nation's growing regional and international linkages [22] have enabled Vietnamese higher education to have good lessons from foreign countries to transform

[22] Since the U.S. lifted its trade embargo against Vietnam in 1994, Vietnam has been actively engaged in expanding relationships and joining regional and international organisations; to name but a few, Association of South – East Asian Nations (ASEAN) in 1995, Asia-Pacific Economic Cooperation forum (APEC) in 1998, World Trade Organization (WTO) in 2006, or ASEAN Economic Community (AEC) in 2015. Vietnam has been also granted with opportunities for multilateral loans, international trade, development projects and financial support from globally

its existing curriculum framework and practices. Following the Westernised model, Vietnamese universities have shifted from the academic year training system to the credit-based training system for over a decade. According to Hayden and Lam (2010), excluding pharmacy, medical, engineering and technology aspects which last five or six years, an undergraduate study programme in Vietnamese higher education takes a student four years to complete. Regardless of any training major, the curriculum of the Mainstream Programme has three components. The first comprises general courses such as *Marxism – Leninism, Ho Chi Minh ideologies or History of Communist Party of Vietnam, mathematics or statistics, English language, physical education and national defense education*. In many cases, these content areas are learnt during the first two years of the programme. The second involves foundation courses of the field such as *business management, micro-economics, macro-economics, or corporate finance*. The second includes disciplinary courses to develop professional knowledge and skills in the area of specialisation. The programme of study typically requires a successful completion of prescribed study units including both compulsory and optional ones. Each study unit equates with two to four credit points. One credit point is equal to 15 study periods (one study period lasts 45 minutes), or 30–35 study periods of laboratory work, or 45–90 hours of on the job apprenticeship; or 45–60 hours of assignment, mini-thesis, study project or graduation thesis (Hayden & Lam, 2010). With this move, students are offered more autonomy, practicality and flexibility for their own learning pathways (Tran, Marginson, & Nguyen, 2014).

Given the significance of curriculum areas in education quality and human development, the Communist Party of Vienam and the MOET have prioritised curriculum objectives in their reform policies. In Higher Education Agenda 2006-2020, curriculum was one among seven key areas of renewal. It involved (1) renewing curriculum content and associating it with practical scientific research, technological and

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privileged organisations such as the World Bank (WB), the International Monetary Fund (IMF), the Asian Development Bank (ADB), the United Nations Educational, Scientific and Cultural Organisation (UNESCO), the United Nations Development Programme (UNDP), Foreign Direct Investment (FDI), and Official Development Assistance (ODA) sources.

professional development in the society, satisfying the socio-economic development requirements of each branch or domain and approaching the advanced level of the world, (2) renewing methods based on three directions: equipping learners with learning methods and promoting their autonomy; applying information and communication technologies (ICT) in teaching and learning; making use of open educational resources and adopting advanced programs and materials of foreign countries (Prime Minister, 2005).

In consonance with the above objectives of curriculum renewal in Higher Education Agenda 2006-2020 (2005), the Resolution No. 29-NQ/TW placed more focus on competence-based and integrated approaches to curriculum development and delivery. Some key examples include increasing practice and application of knowledge to real life, focusing on civics and citizenship education, enhancing physical education, national defense and security and career guidance, and diversifying the contents of learning materials to meet the needs of lifelong learning (Prime Minister, 2013, p. 5). In addition, it emphasised innovative pedagogies to enhance students' creativity, practical skills, professional ethics, and understanding of the society. It encouraged the use of ICT into teaching and learning and the development of extra-curricular activities and scientific research (Prime Minister, 2013). What is more, innovations in assessment and evaluation were highlighted. A wide range of formative and summative assessment as well as teacher and learner assessment were encouraged during the learning process and learning evaluation. The assessment criteria focused on disciplinary knowledge, practical skills, technical skills, analytical and research skills, creativity, self-learning ability, professional ethics, ICT skills and working environment - adaptability skills. Notably, it is possible to engage employers in the evaluation process of educational quality.

4.3.3. Dimensions of Internationalisation

From all the national documents under examination [23]international integration has been found as an imperative goal and a significant means for Vietnam's growth in all aspects. In the vision statements, Vietnam is striving to narrow the development gap with ASEAN-6 countries[24], to catch up with ASEAN-6 countries by 2020, ASEAN-4 [25]countries by 2025, and to become one of the top ASEAN countries in the areas that Viet Nam has strengths (CVP, 2016). In line with this vision, the Government set an ambitious but vague vision for an internationalised higher education system by 2020 in Higher Education Agenda 2006-2020 (2005) and in the Decision No. 2448/QD-TTg (2013). In its vision, by 2020, "some higher education and vocational training institutions will have reached the regional and international standards", "education and vocational training programs will have been closer to advanced educations of other countries", "qualifications among Vietnam, other ASEAN countries, and then other countries in the world will have been recognised"; "the quantity of overseas students will have been increased" and; "teachers, lecturers and education managers will have been trained for international integration" (Prime Minister, 2013, p. 1). Specifically, it set an array of quantitative objectives. Between 2014 and 2020, it targeted at developing 03 then 05 excellent universities; selecting 3,000 then 7,000 lecturers for master's training and doctorate training overseas; receiving about 300 then 500 international students and 300 then 400 international lecturers to Vietnam; and having about 50 then 150 training programs accredited by reputable international organizations by 2015 and by 2020 respectively.

Internationalisation in Vietnamese Higher Education has been impacted or even penetrated by international donor agencies such as the World Bank, the UNESCO, and the Asian Development Bank (Dang, 2009; Tran, et al., 2014; Tran et al., 2018). Among these agencies, the World Bank has been most active in VHE's large-scale projects with multi-goals. For example, the First Higher Education Project running from 1988 to 2006

[23] The national strategy for education development 2000-2001 (2001), HERA (2005), Decree 73/2012/NĐ-CP (2012), national strategy for education development 2011-2020 (2012), Decision No. 2448/QD-TTg (2013), Resolution No. 29-NQ/TW (2013), and The Overall Strategy for International Integration by 2020 - Vision 2030 (2016)
[24] ASEAN – 6 Countries include Indonesia, Malaysia, the Philippines, Singapore, Thailand and Vietnam
[25] ASEAN – 4 Countries include Indonesia, Malaysia, Philippines, and Thailand

for increasing the responsiveness, quality and efficiency of HEIs in Vietnam, followed by the simultaneous implementation of the Second Higher Education Project, Higher Education Development Policy Program and the New Model University Project in order to support the realisation of Higher Education Agenda 2006-2020 in the areas of governance, financing, quality improvement, quality assurance and financial reporting/auditing (Tran, et al., 2018; World Bank, 2014). Capitalising on international linkages, the Government and the MOET have conducted an array of projects to internationalise Vietnamese universities for enhanced international engagement on the basis of the funding and partnership from partnering governments. For instance, in 2005 there were about 100 projects on international exchange, teaching, learning and research (MOET, 2005). In the same year, the Dutch government allocated 5.5 million Euros to run two projects for training lecturers and developing curricula in response to new working contexts and improving quality assurance in Vietnamese higher education context (Tran, et al., 2014).

To realise the above vision and the key goals of international integration, three key tasks commonly found in the above national documents include (1) developing strategic policies on enhancing international integration, (2) creating favourable mechanisms to intensify and expand international cooperation, and (3) ensuring the quality of education to reach the regional and international standards. To activate these tasks, two key approaches of mobility and transnational higher education, which are to some extent overlapping, have been adopted. The corresponding strategies include outbound, inbound academic mobility, internationalisation of the institution, and internationalisation of the curriculum. They have been undertaken by the Government, the MOET, and internationally partnering and aid organizations at macro level, by universities at meso level and by individual academics and students at micro level. Encompassing both pillars of internationalisation abroad and internationalisation at home, these approaches and strategies have been interwoven to serve national, sectorial, institutional and individual aspirations.

Outbound Academic Mobility

Prior to *Đổi Mới,* the form of outbound academic mobility mainly catered for a modest number of elite individuals allied with the political agendas of imperialism and colonialism. Since *Đổi Mới*, especially since the embargo lifting from the USA, the Government, the MOET, and universities have been proactive in expanding and enhancing international cooperation in education, research, science and technology, accelerating outbound mobility among academics and students. The National Strategies for Education Development 2001-2010, 2010-2020 (MOET, 2001, 2012) prioritised outbound mobility as one of the key priorities in order to augment the national and institutional human resources capacity. The policies encouraged both self-funded overseas study and foreign scholarship for individual growth to accelerate international integration. According to UNESCO (2018), the number of Vietnamese students studying overseas is 70,328 for undergraduate and postgraduate levels. The top five destinations are the U.S.A (19,336), Australia (14,491), Japan (10,614), France (4,860) and the UK (4,146).

The outbound students are divided into three groups. The first group are qualified Vietnamese students granted Government scholarships [26] at undergraduate and postgraduate levels thanks to expanded diplomatic relations between the Government and the MOET with the Governments in developed countries. This group also includes Vietnamese academics and students with outstanding academic merit and high English proficiency who obtain scholarships from foreign institutions based on global competitiveness. The second group are those who receive scholarships from the Government and the MOET through the implementation of projects such as 322 [27] and 911 [28] or 599 [29] for Bachelor, Doctoral and Master programmes. Pursuant to such

[26] For example, Erasmus Mundus Scholarship from EU, Chevening Scholarship from British Government, DAAD from German Government, Australian Awards Scholarships from Australian Government, New Zealand ASEAN Scholar Awards from New Zealand Government, Fulbright Scholarship from American Government, Japanese Development Scholarship from Japanese Government, Irish Aid from Irish Government, to name but a few.

[27] Project 322, between 2000 to 2010, spent each year VND 100 billion for each academic batch and at the end of the scheme, a total cost of VND 2,500 billion was spent for training 4,590 academics (Nguyen, 2009; Tran et al., 2014).

[28] Project 911, between 2013 to 2020, aims to fund 10,000 lecturers nationwide to pursue their doctoral study in foreign institutions and 13,000 lecturers in domestic institutions with the nearly sevenfold cost of around VND 14,000 billion (Nguyen, 2009; Tran et al., 2014).

projects, a large amount of the national budget has been spent in sending potential academics from research institutes and universities nationwide for postgraduate research or coursework programs offshore. The third group are self-funded students which often outstrip others owing to an increasing number of rich families, the impact of ICT, and the growing aspiration of young people to migrate to more developed countries.

Inbound Academic Mobility

Alongside outbound mobility, attracting international students and foreign scholars to study and work at universities for socio-economic, political, cultural, academic benefits has been also an imperative trend of internationalisation in Vietnam. To realise the ambitious targets of having 100 new universities with private and foreign elements by 2010 and reaching 15,000 international student enrolments by 2020 (Prime Minister, 2005), the MOET has adopted the strategies of curriculum partnership, curriculum borrowing and endorsement of EMI at universities through the implementation of Joint Programme and the Advanced Programme. Furthermore, the MOET has attempted to accredit foreign degrees of multiple disciplines and to make Vietnamese degrees be recognised by international institutions that facilitates the process of degree transfer and study pathways.

Between 1998 and 2000, there were totally 600 students from 12 countries pursuing their studies and research in Vietnam under bilateral agreements. The figure rose to 2,053 in 2005, of which 2,016 students were from East Asian and the Pacific countries (UNESCO, 2007). Due to the fact that there were few courses in English and low teaching quality in Vietnam before 2010, international students in Vietnam mainly selected Vietnamese studies, Vietnamese literature and Southeast Asian studies. Thanks to the enactment of Higher Education Agenda 2006-2020 and the national language policy of EMI in internationalised study programmes, there are currently 15,000 students from 56 countries studying in Vietnam under diplomatic partnerships. In

[29] Project 599 is an expanded project of Project 322 and is conducted along with Project 911 to fund 150 excellent students to pursue their bachelor programmes and 1,650 lecturers to pursue their master degree between 2013 and 2017

the year 2016-2017, there were about 3,214 foreign scholars giving lectures and doing research in Vietnamese universities (MOET, 2017). These achievements have been still modest due to the less privileged status of the nation, non-English speaking environment, and bureaucratically communist mechanism. However, Vietnam has tended to gradually move from merely being a passive importer to being a critical borrower and a proactive partner in internationalisation of higher education (Dang, 2011; Tran & Marginson, 2018).

Internationalisation of the institution

Tran, Marginson and Nguyen (2014) stated that Vietnam has been an attractive destination for transnational higher education by foreign providers, and this can be attributed to the Government's positive policy changes for international cooperation. To be specific, the ratification of Decree 06/2000/NDCP in 2000 and of Decree 18/2001/ND-CP in 2001 on the establishment and operation of foreign cultural and educational agencies in Vietnam and the allowance of the operation of private and foreign for-profit education providers through Education Law has fuelled the emergence of joint and twinning programmes, the opening of foreign – owned campuses and transnational courses run by private domestic and foreign institutions (Nguyen, 2009, Tran, et al., 2014). Another decree in March 2011 offered universities more flexibility in international student enrolment and more autonomy in defining their own criteria for enrolling international students. Decree 73 on foreign cooperation and investment in education was released in 2012 with a view to encouraging favourable mechanisms for international cooperation and transnational higher education.

Internationalisation of the institution has typified transnational higher education in Vietnam through mobility of the institution, model borrowing and international cooperation. Typical examples of institutional mobility are the Royal Melbourne Institute of Technology (RMIT), the first fully foreign-owned university opening in 2000 with two main campuses in Ho Chi Minh City and Hanoi; the British Vietnamese University opened in 2009; and the Fulbright University, the first US University, opening in 2016. Model borrowing was presented in the launch of the "Excellent HEIs" project in 2006. It

aimed to develop four global standard universities in Hanoi and Ho Chi Minh City, among which could become one of the top 200 universities in the world by 2020. The universities under this project include the Vietnamese-German University established in 2008 in Ho Chi Minh City; the University of Science and Technology Hanoi founded in 2009; the Vietnamese-Russian University opened in Hanoi in 2013; and the Vietnamese-Japanese University within National University of Vietnam established in Hanoi in 2014. These universities have operated under academic partnership in curriculum, management and delivery from foreign government partners. The most recent university joining this trend is VIN University, a new, private, non-profit university, founded by the VINGroup[30] in collaboration with the Ivy League Cornell University. It aims to be the world-class, internationally accredited and globally ranked university in Vietnam (VIN University, 2018). The examples of model borrowing and international cooperation are given in the following sections.

Internationalisation of the Curriculum at Home (IoCaH)

Like other Asian Pacific nations, Vietnam has adopted EMI as the most significant language policy to promote inbound mobility and curriculum internationalisation. In support of this, Decision No. 1400/QĐ-TTg "Teaching and Learning Foreign Languages in the National Education System, Period 2008 to 2020" (often known as the National Foreign Languages Project 2020) was promulgated in 2006 and has been expanded until 2025 to enhance English proficiency among Vietnamese students and academics. According to Tran and Nguyen (2018), EMI is as both a modality to facilitate the key internationalisation objectives and a marker of internationalisation of the Government and universities. The deployment of EMI has shown positive outcomes in terms of establishing partnerships with foreign universities and attracting native English-speaking academics and international students to the university's EMI programs (Nguyen, Walkinshaw, & Pham, 2017).

[30] VINGroup is Vietnam's largest Joint Stock Company with diverse businesses ranging from real estate, food manufacturing, auto-manifacturing, and education (sourced from: www.wikipedia.org)

IoCaH has been recognised as an imperative in the national and institutional internationalisation agendas. The underlying motives are gaining regional and international recognition, meeting the local demands which are increasingly international, augmenting human resources capacity and renovating the mainstream curriculum frameworks. There are three internationalised programme models in VHE. The first is the Joint Programme (Chương trình liên kết với nước ngoài) which has been regulated under Decree 73/2012/NĐ-CP by the Government dated September 26, 2012 on foreign investment and cooperation in education. The second is the Advanced Programme (Chương trình tiên tiến), the signature initiative of IoCaH in Vietnamese higher education (Tran, Phan, & Marginson, 2018), implemented between 2008 and 2015 at selected key universities based on the approval of the Prime Minister's Decision No. 1505/QD-TTG dated October 15, 2008. The third is the High Quality Program (Chương trình chất lượng cao), the latest model and the key subject matter for investigation in this study, is now booming at an unprecedented pace among universities to serve a larger number of students. Its introduction is considered as the institutional response to the national internationalisation agenda, and the impetus of financial autonomy (Nguyen, Walkinsaw, & Pham, 2017). The table below compares the key features of these internationalised programmes.

Table 4.1: Internationalised programmes in Vietnamese higher education

Name	Key Features	Current Quantity
Joint Programme	Curriculum franchising, locally and overseas delivered (2+2, 3 + 1, 2 + 1), delivered by local and foreign lecturers, foreign degree conferred	500 (MOET, 2017)
Advanced Programme	Curriculum borrowing, locally and overseas delivered (2+2, 3 + 1, 2 + 1), delivered by local (mainly) and foreign lecturers, local degree conferred	23 (MOET, 2017)
High	Foreign curriculum learning and curriculum	200

Quality Programme	adaptation, locally delivered, delivered by local lecturers, local degree conferred	(MOET, 2017)

With regard to basic requirements, these program models generally require Vietnamese lecturers to have advanced English proficiency (C1 based on contextualised CEFR [31]) and to experience postgraduate studies from overseas institutions. In the same vein, students must pass an English entry test or hold a certain score of internationally standardized English tests such as the International English Language Testing System (IELTS) or the Test of English as a Foreign Language – Internet based Test (TOEFL iBT). Although the entry requirement for English proficiency and the frequency/ extent of English use vary from one model to another and from one university to another, the expected medium of instruction in all curriculum internationalisation models is English language. With regard to tuition fee, the Joint Programme is most costly, ranging "from about 25 million VND to 280 million VND per year (1,200 USD and 13,000 USD), with an average of about 95 million VND (about 4,300 USD) per year" (Hoang, Tran & Pham, 2018, p. 30-31), followed by the Advanced Programme and the High Quality Programme.

4.4. Conclusion

This chapter provides a critical review of curriculum and internationalisation dimensions under varying historical, political, socio-cultural impacts in the colonial and post-colonial times with an aim to setting a solid background to the investigation into IoCaH in the next chapter. The colonial powers drove outbound mobility as the key trend of internationalisation among elite groups for political agendas and exerted complex, hybrid impacts on educational philosophy, medium of instruction, curriculum structure and curriculum outcomes. However, in response to the colonialism of knowledge, the Vietnamese exercised strong-willed agency representing the Vietnamese identity - the morale of going against assimilation, homogenisation and

[31] The National English Proficiency Framework for Vietnam was contextualised from the Common Europe Framework of Reference for Languages (CEFR)

dominance as well as the quests for contextualisation and independence. Under Đổi Mới Policy, the post - colonial reforms in Vietnamese higher education have been continuously enacted, among which internationalisation has been placed at the forefront through the discourses of international cooperation and international integration. Internationalisation has been conceptualised as a strategic means to enhancing political standing of the nation and academic reputation of institutions as well as economic, social, cultural status quo via three key dimensions including academic mobility, internationalisation of institution and IoCaH.

Chapter Five

Internationalisation of the Curriculum at Home: Programme, Discipline and Course Levels at Sen University

5.1. Introduction

Institutional efforts to internationalise the curriculum take place at university, programme, departmental/ discipline and course levels (Brewer & Leask, 2012). In the meantime, "each discipline has its own culture and history, its own ways of investigating, understanding, and responding to the world (Becher, 1989, cited in Green & Whitsed, 2015, p. 25). As such, while Chapter Four reveals insights into IoCaH at national level and sets a background to understanding IoCaH at institutional levels, this chapter presents and discusses the findings related to IoCaH at programme, discipline and courses levels. It answers the first research question of the study: *"How is IoCaH conceptualised and enacted at programme, discipline and course levels at Sen University*?. Because the High Quality Programme is the programme selected for examination at the Vietnamese research setting, the question is specified as: *"How is IoCaH conceptualised and enacted in the High Quality Programme in accounting at Sen University?"*

Specifically, it reports on empirical data gleaned from the in-depth interviews with 13 participants of Sen University (see Table 5.1 for demographic information) and from a range of national and institutional documents. The national documents include Missive No. 5746/BGDĐT-GDĐH and Decree 23/2014/TT-BGDĐT. The institutional documents comprise two institutional guidelines (IG1, IG2) released in 2015 and 2019, 12 accounting course outlines and an MOU signed in 2017 between the university and the

professional body of ACCA[32]. The findings are also thoroughly discussed in light of relevant literature to answer the above question.

The chapter consists of five key sections. The first provides insights into conceptualisation and enactment processes of IoCaH at programme level. The second delineates how IoCaH is conceptualised and enacted at accounting discipline and course levels. The third delves into the challenges and concerns of IoCaH while the fourth deals with its benefits and possibilities at all three above levels. The chapter ends with the within-case analysis and some concluding remarks.

Table 5.1: Demographic Information of Vietnamese Participants

Position	No	Gender	Pseudonyms	Years of teaching experience
Administrator (university level)	1	Male	A1	40 years
	2	Male	A2	16 years
	3	Female	A3	4 years
Administrator (department level)	4	Female	A4	20 years
	5	Female	A5	16 years
Lecturer (department level)	6	Female	L1	12 years
	7	Female	L2	16 years
	8	Female	L3	11 years
	9	Female	L4	20 years
	10	Female	L5	17 years
	11	Female	L6	11 years
	12	Female	L7	10 years
	13	Female	L8	9 years

[32] The Association of Chartered Certified Accountants was founded in 1904; and it is the global professional accounting body offering the Chartered Certified Accountant qualification. ACCA's headquarters are in London. In 2017, it reached 700,000 members worldwide with 208,000 qualified members and 503,000 students in 178 countries. (sourced from: www.accaglobal.com)

5.2. IoCaH at Programme Level

5.2.1. Conceptualisation

The High Quality Programme was first introduced in 2011 through Missive No. 5746/BGDĐT-GDĐH dated on August 28, 2011. This one-page missive provided HEIs with very general information on the development of the HQP scheme. Only until July 18, 2014, were the official guidelines for the High Quality Programme released by the MOET under Decree 23/2014/TT-BGDĐT. At national level, it is defined as a renovated version of the Mainstream Programme (MP) and it aims to "enhance the quality of education and training at capable universities for highly competitive workforce in the labour markets of regional and global economic integration" (Decree 23, p.2). At institutional level, it is perceived as better quality, more advanced and more international with a view to educating knowledgeable, highly skilled, creative, English competent and tech-savvy graduates for diverse working and research contexts (IG1, 2015; IG2, 2019).

According to Decree 23 (2014), the institutions eligible for the High Quality Programme should be: (1) experienced in implementing quality education, international partnerships and research collaboration; (2) have lecturer and student exchange with foreign partnering institutions; (3) have linkages with professional, experts, employers, and professional organisations; (4) have well-prepared and potential development and implementation plans; (5) have approval of implementation from the MOET and accreditation from the MOET accreditation body; (6) have student services and study advisors ready for support; (7) have a specific committee/ board for administering the programme implementation and evaluation activities; (8) get student feedback at least one time per semester on curriculum content, teaching methods, student services, learning conditions; (9) organise dialogues with students in response to their feedback; (10) evaluate the quality of the programme and prepare for accreditation activities; (11) register accreditation of the programme after two cohorts training on the basis of the MOET's accreditation guidelines; and (12) prepare for accreditation from regional, international accreditation bodies.

With respect to the requirements of structure and condition, the High Quality Programme follows a credit based training system like any educational model in Vietnamese higher education. It is developed on the basis of the MP curriculum framework endorsed by the MOET and adapted from the foreign curriculum. However, it is also institutionalised based on institutional vision, capacity and demand. At the Sen University, the High Quality Programme curriculum comprises 50 compulsory courses with three components as a typical Mainstream Programme described earlier in Chapter 5. The first comprises general courses such as socialism-driven ones (i.e. *Marxism – Leninism, Ho Chi Minh ideologies), mathematics or statistics, English language, physical education and national defense education*. The second involves foundation courses of business studies such as *business management, micro-economics, macro-economics, or corporate finance*. The third includes disciplinary courses of specialization such as banking, finance, accounting, auditing, etc. The High Quality Programme consists of 148 credits and it normally takes 4 years to complete. Either Vietnamese or English language could be the medium of instruction. To specify, "*at least 20% of the whole curriculum must be delivered in English and at least 10% of the whole curriculum must be delivered in English by foreign lecturers or Vietnamese lecturers whose qualification was conferred by foreign universities"* (Decree 23, 2014, p. 5). However, at Sen University, the bilingual delivery – the use of both Vietnamese and English in disciplinary courses is not encouraged by the administrators to avoid inconsistency and confusion (IG1, 2015; IG2, 2019). The High Quality Programme is implemented in well-equipped classrooms and labs, with enriched domestic and foreign learning resources for study and research. In line with these, there are international partnerships and linkages in teacher professional development, lecturer and student exchange, research collaboration, conferences and events organizations, teaching and learning experiences exchanges and membership of international professional organizations. (IG1, 2015; IG2, 2019).

As regards curriculum approach and pedagogies, competence-based and work-integrated teaching and learning are underpinning pillars. The curriculum not only focuses on academic knowledge but also professional skills such as teamwork,

presentation and ICT. To specify, there is a flexible use of positive methodologies such as presentations and interactions, inquiry-based and topic-based discussions and ICT integration to foster students' autonomous learning, higher order thinking skills, creativity, and self-research skills (Circular 23, 2014; IE1, 2015; IE2, 2019). Students are offered to participate in field trips, study tours and internships at enterprises and companies in and outside Vietnam. They can also have opportunities to learn from and network with external lecturers, experts, researchers and professionals from institutes, organisations, and industries at the guest lectures, symposiums, seminars or professional development events.

According to Decree 23, for eligible admission, students must pass the national graduation exam including six subjects [33] and meet certain university entrance requirements. At Sen University, based on the institutional guidelines, to gain an entry to the High Quality Programme, students must achieve competitive grades of three core subjects[34] in their exam and own an English proficiency of at least 4.5 IELTS[35] overall band score or a level of CEFR[36] equivalence. In the first year, they take an intensive course of academic English which covers mostly IELTS TEST orientated content delivered by lecturers of the English department. This course is believed to would facilitate their subsequent English - medium learning. In case they have already obtained a valid certificate of a 6.0 IELTS overall band score or above, they still have to take this course during their first academic year.

In terms of student learning outcomes, they are developed based on the national mainstream curriculum framework endorsed by the MOET, Decree 23 in combination with curriculum frameworks of world class universities, especially Anglophone

[33] Six subjects vary according to academic year. The compulsory subjects include Maths, Vietnamese Literature, English.
[34] In the national graduation exam, each student can choose three core subjects that are related to their training major at the university. For instance, the block of Maths, Chemistry and Physics; or the block of Vietnamese Literature, History and Geography.
[35] The International English Language Testing System measures the language proficiency of people who speak English as a second or foreign language. It uses a nince-based scale from non-user (band score 1) to expert (band score 9) (from www.ielts.org)
[36] The Common European Framework of Reference for Languages (CEFR) is an international standard for describing language ability based on on a six-point scale, from A1 for beginners, up to C2 for those who speak English as a second or foreign language (www.cambridgeenglish.org)

universities. These outcomes are expected to be higher than those of the MP model in disciplinary competencies (knowledge and skills), English competency (at least level 4/ B2 out of six levels according to the National English Proficiency Framework for Vietnam) [37], ICT competency, leadership skills, teamwork skills, research skills and adaptability skills (Decree 23, 2014; IG1, 2015; IG2, 2019). Besides, according to the institutional documents, students are expected to be capable of obtaining international certificates offered by the professional bodies and doing collaborative research with collaboration with businesses and industries (IG1, 2015; IG2, 2019).

According to the content of Circular 23, 2014; IG1, 2015; IG2, 2019, with reference to staffing issue, the High Quality Programme requires well qualified and experienced administrators, teaching assistants and study advisors with ICT and English competence. Notably, there are a range of requirements for lecturers, namely holding at least an MA degree; holding doctorate degrees or master degrees conferred by overseas institutions in case of teaching disciplinary courses; be well-qualified and experienced (at least 3 year working experience); having effective teaching methods; having ability to apply ICT in teaching, assessment, and research; being be either at least level 5/ C1 out of six levels according to the National English Proficiency Framework (CEFR) or equivalent, or must hold degrees conferred from institutions of English speaking countries, or from foreign institutions in case of teaching disciplinary courses in English; being selected based on their academic merit and educational background as well as the approval of the administrators of universities; conducting at least one own research study and supervise student research related to disciplinary content on a yearly basis; conducting at least one research study with students and employers on a yearly basis.

In line with the national and institutional document statements, all the participants posited that the High Quality Programme is another initiative of IoCaH from the MOET,

[37] The National English Proficiency Framework for Vietnam was contextualised from the Common Europe Framework of Reference for Languages (CEFR)

followed by the signature project of Advanced Programme[38]. However, unlike the Advanced Programme, it has been totally developed, enacted and monitored by eligible universities and departments. As a part of higher education internationalisation agenda, the implementation of the High Quality Programme was believed by the participants to respond to the forces of international integration and global, regional workforce mobility. A5 noted that: *"to meet the requirements of both medium to high demanding markets, we need to diversify study programmes. The students who had internationalised learning experiences in the High Quality Programme are expected to work for multi-national corporations or global businesses domestically or overseas*".

In another vein, they perceived the shortcomings of the MP as lack of innovation and creativity in content, pedagogy and assessment, heavy knowledge transmission and non - international accreditation. They also claimed that HQP introduction is a typical institutional reaction to the pressure of financial autonomy and the accreditation requirements. A worthy comment given by A2 was that: *"IoCaH through the implementation of High Quality Programme is a channel to gradually transform our existing system and to better prepare for curriculum, which promotes student enrolment for revenue increase".* With more analytical perspectives, the lecturers believed the High Quality Programme is more cutting-edge and desirable than the Mainstream Programme, as in the below comments:

> *The High Quality Programme is much different from the Meanstream Programme in the ways that students in the High Quality Programme have more self-study time, more practice embedment, more international perspectives, and more English exposure and interaction. (L1)*

> *Learning conditions in the High Quality Programme classes are better; there are fewer students, just around 20-25 students in each class. So, we have more*

[38] The AP - Chương trình tiên tiến, the signature initiative of IoCaH in VHE (Tran, Phan, & Marginson, 2018), implemented between 2008 and 2015 at selected key universities based on the approval of the Prime Minister's Decision No. 1505/QD-TTG dated October 15, 2008. It has been imported from top universities through franchising agreements, locally conferred and delivered by academics from both sides, aiming to attract international students and foreign scholars and to advance regional, global rankings of Vietnamese universities.

interactions and more time for deeper learning. As a result, the quality of teaching and learning is better. (L6)

Furthermore, all the participants tended to privilege foreign curricula because these were assumed to be more updated, market and employment - responsive and comprehensive. In addition, they believed the curricula from Anglophone universities in the UK, the U.S or Australia are globally recognised and internationally accredited and viewed them as great reference frameworks to learn from. They then defined foreign curriculum learning and curriculum adaptation as primary stages of IoCaH in the High Quality Programme. A typical comment was expressed by A1:

IoCaH in the High Quality Programme refers to the process of learning curriculum practices from world-class universities to make our teaching and learning gradually reach international recognition and international standards (A1).

Sharing with this view, A2 regarded *"IoCaH as the process of reviewing, revising, updating learning outcomes, curriculum structure and curriculum delivery to suit international standards" (A2).* Three participants indicated that IoCaH is concerned with a range of substantial changes including staff development, curriculum design, materials, content, methods, assessment and outcomes. Eight lecturers viewed IoCaH as a way of learning curriculum practices from reputable foreign universities through comparing, contrasting and appropriate mapping for maximum convergence. In the same vein, A4 specified:

It is the process of researching curriculum structure and content such as majors, courses, and units for appropriation and adaptation. We should learn how to name, to develop, and to deliver courses from world class universities. We should not only take into account content areas but also pedagogies and assessment practices and develop relevant benchmarks to decide what we have and what we should have (A4).

Elaborating on learning outcomes, all lecturers held that the outcomes of knowledge, skills, English language and ICT competencies set for the High Quality Programme students are at the higher level than those of the Mainstream Programme. They all referred to Bloom's Taxonomy[39] and Revised Bloom's Taxonomy[40] as the underlying paradigms learnt from the Westernised curriculum models to develop cognitive domains of remembering, understanding, applying, analysing, synthesising and creating among students in relation to their disciplinary knowledge. Two of them mentioned students' adaptability and applicability in global labour markets as other outcomes. These outcomes are annually revised and being purposefully incorporated into individual courses.

From all the above, it is argued that on one hand, the High Quality Programme can be viewed as a top-down initiative. The reason is that it aligns with Vietnamese higher education reform objectives and aims at addressing Vietnamese higher education curriculum weaknesses in producing a high quality workforce to support national growth and national aspiration for international integration. The concerns and the quests for curriculum renewals are well stated in an array of policy documents[41] analysed in Chapter 5. On the other hand, the High Quality Programme can be also seen as a bottom up initiative because it draws on the perceived shortcomings of the Mainstream Programme curriculum and educational quality in Vietnamese higher education and takes a renovation from there. In addition, in comparison with the Advanced Programme and the Joint Programme, it has presented inward-looking internationalisation through foreign curriculum learning and adaptation rather than curriculum borrowing and

[39] Bloom's Taxonomy (1956) is a hierarchical, six-tiered model of cognitive levels namely (1) knowledge, (2) comprehension, (3) application, (4) analysis, (5) synthesis, and (6) evaluation (Gary, 2018 in Frey, B. The SAGE Encyclopedia of Educational Research, Measurement Evaluation).

[40] The Revised Bloom's Taxonomy was developed by Krathwohl & Anderson (2001) consisting of a two-dimensional framework: Knowledge and Cognitive Processes. "Knowledge category named Remember, the Comprehension category named Understand, Synthesis renamed Create and made the top category, and the remaining categories changed to their verb forms: Apply, Analyse, and Evaluate" (Krathwohl, 2002,p.218).

[41] The national strategy for education development 2000-2001 (2001), HERA (2005), Decree 73/2012/NĐ-CP (2012), national strategy for education development 2011-2020 (2012), Decision No. 2448/QD-TTg (2013), Resolution No. 29-NQ/TW (2013), and The Overall Strategy for International Integration by 2020 - Vision 2030 (2016)

curriculum import in response to the national internationalisation agenda and the impetus of financial autonomy (Nguyen, Walkinsaw, & Pham, 2017).

In light of the literature, the concepts of IoC and IaH are elaborated and developed by leading experts based on investigations in the host countries of international education such as Australia (Webb, 2005; Leask, 2009; 2015; Green & Whitsed, 2015), Canada (Whalley et al., 1997)., the U.S (Harari, 2002, Hudzik, 2011), the U.K (Clifford, 2009, 2013; Jones & Killick, 2013) or European countries (Bremer & der Wende, 1995; de Wit & Hunter, 2015; Beelen & Jones, 2015; Wächter, 2000). While mobility initiatives serve a modest percentage of students, internationalisation of the curriculum and internationalisation at home are regarded as more comprehensive resolutions to address equity and inclusion in internationalisation (Green & Whitsed, 2015; Hudzick, 2011; Jones & Beelen, 2015; Jones & Killick, 2013; Leask, 2015). As indicated in Chapter 1, this study draws on the conceptualisation of internationalisation of the curriculum and internationalisation at home to examine the new term of IoCaH - curriculum internationalisation serving campus-based students in the domestic learning environments. When it comes to the High Quality Programme at Sen University – the context in a country conventionally perceived as a receiver of international education, the empirical data present a complexity in conceptualising internationalisation of the curriculum and internationalisation at home and request a critical and expanded conceptualisation. The complexity is demonstrated in the following analysis.

On one hand, like the Advanced Programme and the Joint Programme, the High Quality Programme caters to a marginal number of students who can meet the requirements of English language proficiency and academic achievements as well as afford high tuition fees. In addition, it has been “largely concentrated in demand-absorbing professional fields” (Tran & Marginson, 2018, p. 253). This leads to inequity in domestic environments. Beelen (2016) argued that internationalisation at home does not constitute “electives and activities for a minority of students” (p.62) but it includes purposeful activities to touch all students. As such, it can be argued that IoCaH in the High Quality Programme has not reflected Beelen’s conceptualisation of

internationalisation at home. On the other hand, it purposefully takes place at the home campus, “within domestic learning environments” (Beelen & Jones, 2015, p. 69) to benefit domestic stakeholders without emphasis on mobility initiatives. Hence, it is likely to bear some features of internationalisation at home framed by Wächter’s (2000) and Beelen & Jones (2015). This might be the reason why the High Quality Programme and other internationalised curricula such as the Joint Programme and the Advanced Programme have been discussed in scholarly work by Vietnamese researchers as the initiatives of internationalisation at home (see Nguyen, Hamid, & Moni, 2016; Nguyen & Tran, 2018; Phan, Tran, & Blackmore, 2019; Tran, Hoang, & Vo, 2019; and Tran, et al, 2018). Furthermore, IoCaH in the High Quality Programme at Sen University infuses international and comparative dimensions from foreign curriculum learning and adaptation into the existing curriculum content and instruction. Hence, it embraces the conceptual and operational dimensions of internationalisation of the curriculum and internationalisation at home documented by various scholars such as Beelen and Jones (2015); Clifford (2009, 2013), der Wende, (1996, 1997), Harari (1992), Leask (2009, 2015); and Robson et al., (2018).

The documented literature strongly suggests the outcomes of internationalisation of the curriculum and internationalisation at home focus on the development of graduate attributes such as intercultural competence (Deardorff, 2009; de Wit & Leask, 2015; Harari, 1992; Leask, 2015; Rizvi & Lingard, 2010), global outlook (Jones & Killick, 2007, 2013; Killick, 2011), global citizenship (Clifford & Montgomery, 2011; Green & Mertova, 2009) and employability (Jones, 2013,2016). It is also the case of the High Quality Programme at Sen University. IoCaH places a strong focus on developing internationalised learning outcomes and graduate attributes to enhance employability in diverse market segments. These outcomes include English language proficiency, research capability, ICT competence and other professional skills apart from general and disciplinary knowledge among students. The justification might be that these are critical, global literacy skills that all countries and institutions desire to equip students in response to rapid changes of globalisation (Tsui & Tollefson, 2007). Additionally, Vietnam’s aspiration for international cooperation and integration require a high quality

workforce with “academic, technical, thinking, and behavioural skills” (World Bank, 2012, p. 1). However, while IoCaH in the High Quality Programme mainly targets at enhancing English language proficiency to acquire disciciplinary knowledge and skills among students, it does not seem to boost cross-cultural understanding and intercultural competence as the literature suggests. The reason might be that it seems challenging to do so at the context where there is lack of cultural, linguistic diversity like Vietnam.

The High Quality Programme typifies activity and outcome – based approaches to internationalisation based on the typology developed by Knight (2004). In a broader sense, the rationales of IoCaH in the programme align well with the aspirations of industrialisation and modernisation, the priority of highly skilled human resource development and the key goal of international integration set by the Vietnamese Government, the Communist Party of Vietnam, and the MOET outlined in Chapter 4. In the higher education sector, the underlying motives of IoCaH are meeting the local demands which are increasingly international, augmenting human resources capacity, renovating the mainstream curriculum frameworks, keeping pace with regional, international standards and gaining regional, international recognition, which have been richly discussed by Vietnamese scholars (see Khuong & Tran, 2018; Dang 2011; Hoang, Tran & Pham, 2018; Nguyen, 2009; Nguyen & Tran, 2017; Tran et al., 2014; Tran, Phan & Marginson, 2018; Welch, 2010). However, these motives vary across levels.

In light of the category of rationales for internationalisation proposed in Knight and de Wit (1995), IoCaH is more politically and academically driven at national and sector levels despite holding certain economic motives. In the meantime, there are academic and economic rationales for IoCaH which are interrelated at institutional level. It is developed and implemented to enhance education quality to reach regional, international standards and to be regionally, internationally recognised. Enhanced quality and international recognition are key pull factors for high domestic student enrolments that increase institutional revenue. In turn, attracting high-profile and

motivated students creates more competitive learning and teaching environments to foster academic achievements and institutional ranking.

Given the above analysis, IoCaH in the High Quality Programme at programme level at Sen University is conceptualised as a process of developing a new, internationalised curriculum grounded on the existing curriculum framework, foreign curriculum learning and foreign curriculum adaptation. The process involves promotion of EMI alongside Vietnamese language, endorsement of higher requirements, substantial pedagogical changes and innovations in learning conditions, learning process and learning outcomes. In this sense, as the product of the process of IoCaH, the High Quality Programme represents an internationalised curriculum which aims to provide students with essential knowledge and skills so that they can perform successfully not only in domestic but international settings (Jones & Killick, 2007; Harari, 2002; OECD, 1995; Leask, 2009; 2015; Whalley, 1997). IoCaH is also planned and developed with purposes and motivations from the stakeholders in alignment with the national aspirations. Harari (1992) argued that “the international dimension lends itself beautifully to mitigating several of the curricular weaknesses which are frequently identified in our undergraduate curricula” (p. 78). This argument is pertinent to the case of the High Quality Programme because it is expected to address the shortcomings of the Mainstream Programme and renovate it through curriculum internationalisation.

IoCaH in the High Quality Programme presents an intersection between inward-looking and outward-looking dimensions of internationalisation. In addition, it encompasses internationalisation abroad through programme mobility (Knight, 2008) exemplified by foreign curriculum learning and curriculum adaptation. As such, IoCaH at programme level at Sen University presents a typical example of dynamic interplay among internationalisation of the curriculum, internationalisation at home and internationalisation abroad in institutional internationalisation. It also exemplifies a possibility that Vietnamese universities shift from being a passive receiver of international education to a more active player of international education with a more strategic approach, from taking a value-added to mainstream activity of

internationalisation, from making internationalisation the periphery to the centre (de Wit, 2013; Knight, 2012; Tran & Marginson, 2018; Ziguras & Pham, 2017).

5.2.2. Enactment Process

There is consensus among scholars that internationalisation of the curriculum should be treated as an on-going, cyclical comprehensive, integrated, interdisciplinary process that engages multiple stakeholders (Harari, 1992; Hudzik, 2011; Leask, 2013, 2015). In addition, the pedagogy in IoC must be switched from a teacher-centeredness to learner-centeredness, creating a more inclusive, constructive, and experiential learning environment (Bond, 2003a, 2006). All the administrators, staff and lecturers asserted that (1) teacher professional development, (2) international cooperation, (3) foreign curriculum learning and adaptation and (4) promotion of English are key interrelated approaches to enacting IoCaH in the High Quality Programme at Sen University.

With respect to the first approach, lecturers are given opportunities to participate in workshops, seminars, conferences and courses online, offline and overseas delivered by international experts to update disciplinary knowledge and skills. The second approach is closely linked with the first one as these professional development activities are the results of international cooperation between the university and external organisations such as the professional bodies foreign universities or businesses/ enterprises. In terms of the third approach, all administrators and lecturers showed full advocacy for learning of foreign curriculum frameworks from globally recognised universities. However, there seemed a variation in the extent of curriculum learning among the participants. A1 advocated the trend of shifting from curriculum learning to curriculum import. He said: *"it might involve international cooperation in curriculum delivery and even curriculum import" (A1)* while all lecturers showed their agreement about critical learning and selective borrowing. When being asked about their teaching approach and assessment practices as well as their own perceptions towards programme, discipline and courses, all lecturers showed critical consideration into the aspects such as the impacts of cultural backgrounds on teaching and learning

approaches, cultural foundation of disciplinary knowledge, embedment of knowledge, experiences and processes, and teaching and assessment adaptation to address student diversity. A typical comment among them is:

> *There should be an incorporation of international elements from a critical and selective borrowing, not an absolute and whole borrowing of foreign curricula to accommodate Vietnamese teaching and learning in higher education. (L5)*

With regard to the fourth approach, because the use of English among administrators and lecturers is encouraged, they are offered with some financial incentives to achieve adequate English proficiency for foreign curriculum learning, curriculum adaptation as well as curriculum delivery. In addition, eight lecturers believed that the frequent exposure to English in learning activities and materials can help promote students' English direct thinking. They explained that *"students do not need to think about knowledge in Vietnamese and then translate it into English" (L7).* From a common stance of the participants, the partial endorsement of EMI in the High Quality Programme has promoted academic standing of Sen University in the national league and has generated more revenue from attracting capable students. However, sharing with A4, A2 and two lecturers including L3 and L6 kept a critical view on the use of English in IoCaH and showed academic agency to be against the knowledge dominance and colonisation through the implementation of EMI. As in his own words, *"English is an indispensable means to promote IoCaH but it is not an only determiner" (A2)*.

The first two approaches are in alignment with the literature that highlights the pivotal role of academic staff in curriculum internationalisation in varying contexts (see Black, 2004; Bond, Qian, & Huang, 2003; Childress, 2010; Clifford, 2009; Garson, Bourassa & Odgers, 2016; Kirk, Newstead, Gann, & Rounsaville, 2018; Sanderson, 2008; Sawir, 2011). In addition, the High Quality Programme lecturers at Sen University took international activities such as international conferences, international courses and interactions with foreign lecturers, resulting in international academic development

being fostered (Black, 2004). Nonetheless, the professional development initiatives at Sen University do not focus on developing intercultural development among lecturers in the way the literature indicates. Instead, they prioritise upgrading international knowledge among lecturers as well as enhancing their English language proficiency in order to learn and adapt English curricula from foreign universities and to deliver EMI courses when necessary. Khuong and Tran (2018) contended that English language is crucial in international environments and it has global status in every country, hence lecturers who master the English language will feel more confident with internationalised teaching experiences. The last two approaches are also guided by the national policy of endorsing EMI in teaching and learning at higher education – often known as the National Foreign Languages Project 2020 (Prime Minister, 2006) and align with the ultimate goal of producing English proficient academics for international integration. All four approaches to IoCaH in the High Quality Programme at Sen University are interrelated and complementary.

Internationalisation in higher education in non-Westernised contexts such as Asian ones is mainly geared towards importing English-language products and services from the English-speaking West (Altbach & Knight, 2007; Huang, 2007; Phan, 2013) due to an existing belief that "the West is better and thus many products and services from the West are so-assumed superior" (Phan, 2013, p.164). As a "policy fashion" of internationalisation in Asian contexts (Byun et al., 2011, p. 432), the prime rationales of adopting EMI as the means to IoCaH are advancing academic ranking of universities and leveraging the quality of the work force to meet social, cultural, economic demands in the globalised economy. The findings of the current study about the approaches to IoCaH in the High Quality Programme at Sen University add more insights to the on-going conversations about internationalisation of higher education, internationalisation of the curriculum and internalisation abroad in Asian contexts. They also correlate with what other scholars found when examining EMI as a language – in – education policy at macro, meso and micro levels at the Advanced Programme and the Joint Programme in Vietnam (see Hamid, Nguyen, Nguyen, & Phan (2019); Le, 2012; Nguyen, Hamid, & Moni, 2016; Khuong & Tran; 2018).

When it comes to curriculum, there seems to be a common practice of curriculum learning and curriculum borrowing from different contexts among universities across the globe (Spreen 2004; Tran, Phan, & Marginson, 2018). They can be perceived as quick fix methods based on the same belief that the curriculum frameworks and components in more advanced countries, normally Western ones are higher quality and more worthy to be learnt from to improve the existing local systems (Morris, 2012). However, some are hesitant about curriculum transferability due to the particularistic features of each local context (Sadler, 1990; Cowen, 2000). Many others warn against curriculum borrowing practices since they might rise to the neo-liberalism of knowledge production and knowledge dissemination (Nguyen & Tran, 2018; Mock, 2007; Steiner-Khamsi & Waldow, 2012; Tran, Phan, & Marginson, 2018; Phan, 2013; Vu & Marginson, 2014). Phan (2013) argued that internationalisation in higher education plays a role in shaping English - only policy and pedagogy, leading to "the hegemony of Western theoretical knowledge", "academic dependency and "hierarchical intellectual partnerships" and give rise to a concern about "national cultural identity" (p.164). This policy and practice can be found in Asian contexts such as China (see Hu, Li & Lei, 2014), Japan (see Aizawa & Rose, 2018) , Korea (see Kim, Tatar & Choi , 2017**)** , Malaysia (see Ali, 2013), Singapore (see Bolton, Botha & Shone, 2017), Taiwan (see Hou, Morse, Chiang & Chen, 2013), and Thailand (see Lavankura, 2013). Hence, critical considerations, selective borrowing and local appropriation are encouraged to minimise the threats such internationalisation approaches could bring about (Steiner-Khamsi & Waldow, 2012; Phan, 2013; Tran, Phan, & Marginson, 2018).

Curriculum learning and curriculum adaptation were perceived as significant among all the participants across the national and institutional documents in the study. The scholars such as Nguyen and Tran (2018), Tran et al. (2014), and Tran, et al. (2018) argued that, the Vietnamese have a tradition of implementing flexible adaptation from foreign impacts and creative changes to be in alignment with the Vietnamese culture and contexts. Linking this to the study, the finding indicates that the participants, the stakeholders have exercised adaptive agency to enact IoCaH. This type of agency

is also demonstrated in the work of Nguyen, Hamid, and Moni (2016) and Hamid, Nguyen, Nguyen and Phan (2019) when discussing how academics negotiated EMI courses and navigated themselves in EMI delivery. In addition, both Vietnamese and English are encouraged as the media of instruction and code-switching is used to assure flexibility in delivery and effectiveness in student acquisition in the High Quality Programme at Sen University. In this way, IoCaH at this context is enacted with a partial EMI implementation, as in the same way as EMI programmes in Korean universities reported by Byun, et al (2011). It is likely that the academic agency, the partial EMI adoption as well as the selective curriculum borrowing are identified as potential enablers of IoCaH at Sen University, minimising the threats of knowledge colonisation and cultural identity invasion mentioned earlier.

As for curriculum dimensions and other strategies, formal curriculum of the High Quality Programme has been delivered by highly qualified lecturers, with innovative teaching methods, in well-equipped learning conditions and facilities, and with full support from all stakeholders including administrators, lecturers, and partnering bodies. In the meanwhile, informal curriculum activities have been administered by the High Quality Programme Student Union in cooperation with external, international youth clubs and organisations to offer students a wide range of social, cultural, professional encounters alongside. Four administrators and six lecturers acknowledged informal curriculum aspects should be equally developed and fostered alongside formal areas. Six of them thought that there is no clear divide between informal or formal learning activities and they are strategically integrated. This integration has been resulted from a substantive change from teacher-centeredness to student - centeredness and the focus on theory-practice connection to unleash students' full potential inside and outside the classroom. Since the above is devoted to analysing and discussing internationalisation in the formal curriculum dimensions, the below places a focus on delineating how the informal curriculum aspects of the High Quality Programme are internationalised.

A2 emphasised that *"the informal curriculum activities are like pauses of long play lists students have to perform" (A2).* From these activities, he believed that: "*students*

can enhance their connection with the society and the community" and "*this social connection is equally precious in comparison to knowledge acquisition" (A2).* A3 stated that the university student association has partnered with international organisations for youth development such as AIESEC[42] to organise social, cultural events and campaigns involved by domestic and international populations to promote soft skills, especially intercultural communication among students. Besides, the linkage with the professional bodies has enabled students to experience diversified outside - classroom activities such as study tours in real working contexts and invited lectures from experts and professionals of their fields. Similarly, they can have chances to gain more authentic insights into professional practices and professional tendencies through social meetings and talk shows organised by the professional bodies alongside formal curriculum initiatives.

In addition, as expressed by A3, *"students themselves have chances to organise diverse events and activities in which there is some involvement of foreign lecturers in campus and external social organisations with an aim to enhance their attachment to practices and to strengthen their professional skills from different angles" (A3).* In another instance, with coordinated effort, the High Quality Programme Student Union and the department of foreign languages, the department of informatics, and the central library have hosted contests, game shows and events outside classrooms. On such occasions, students are engaged in real-life experiences and social, cultural exchanges, interacting with one another and expanding their networks and their horizons within the university and among universities of business education around Vietnam.

Furthermore, students are offered opportunities to take part in organising events with administrative and financial support as well as appreciation from the High Quality Programme Student Union and Sen University. For example, the High Quality Programme students organised the contest named *Road to the Olympia* that includes

[42] The acronym of Association Internationale des Étudiants en Sciences Économiques et Commerciales - the world's non - governmental and Not-for-profit largest youth-run organization, recognised by UNESCO provides young people with leadership development, cross-cultural internships and volunteer exchange experiences to make positive impacts on society across the globe. It now has around 44,280 members in 127 countries (sourced from: https://aiesec.org/about-us)

several rounds for students of the whole university to demonstrate their social, cultural and economic knowledge as well as their professional skills. The topics are updated and familiar with them in their daily life and field of expertise such as Grab vs. Uber, Jack Ma, Google, Silicon Valley, etc. Every academic year, students who are actively involved in informal curriculum activities of the High Quality Programme Student Union are granted certificates of recognition and acknowledgement based on their levels of participation, contribution, and engagement as well as attitudes.

Bond (2003a, p.5) categorised the three common approaches to internationalisation of the curriculum as “add-on”, “infusion” and “transformation”. The first is adding some content areas into the curriculum with no structural and pedagogical changes. The second is that the curriculum is infused with content areas covering diverse perspectives. The third approach goes further in empowering students to transform from a single to diverse worldviews through infusion approach. The equal emphasis on internationalising both formal and informal curriculum aspects for internationalised experiences and outcomes presents an “infusion” approach to IoCaH at Sen University; however it might be far from the reality to the transformation approach in light of Bond’s category (2003a, p.5).

Drawing on the above analysis, it is again stated that IoCaH at programme level – in the High Quality Programme at Sen University is the process of developing a new, internationalised curriculum by grounding on the existing curriculum framework, foreign curriculum learning and foreign curriculum adaptation. IoCaH is enacted with concerted efforts of the whole institutional bodies in both formal and informal curriculum dimensions through four interrelated approaches, namely (1) teacher professional development, (2) international cooperation, (3) foreign curriculum learning and adaptation and (4) promotion of EMI. IoCaH at programme level at Sen University demonstrates dynamic interplay among internationalisation of the curriculum, internationalisation at home and internationalisation abroad in institutional internationalisation. However, IoCaH does not take place across all programmes at Sen University and caters to a marginal number of students who can afford and meet the

requirements of the internationalised programme such as the High Quality Programme, so it does not reflect comprehensive internationalisation (Hudzick, 2011), internationalisation for all (de Wit & Hunter, 2015) or internationalisation at home (Beelen & Jones, 2015) developed by leading scholars in the host countries of international education. Thereby, the findings of the study suggest a critical and expanded conceptualisation of internationalisation of the curriculum and internationalisation at home at the context of a developing country, conventionally perceived as a receiver of international education.

5.3. IoCaH at Discipline and Course levels

As argued by Becher (1989), “each discipline has its own culture and history, its own ways of investigating, understanding, and responding to the world (Green & Whitsed; 2015, p. 25). In the same pattern, when it comes to IoCaH, it varies by discipline (Clifford, 2009; Leask & Bridge, 2013; Green & Whitsed, 2015). Internationalisation in accounting curriculum has been well documented and highly recognised in the literature for more than 30 years (Cobbin & Lee, 2002). Cobbin and Lee (2002) noted that accounting is a “back – office discipline” (p.60) and exposure to international contexts in accounting is more likely to be achieved through curriculum-based approach. Accounting is conventionally viewed as a “highly jurisdiction – specific” (Leask & Bridge, 2013, p.90) and IoCaH in accounting is also perceived as distinctive from a place to another. This session delineates how IoCaH is conceptualised and enacted at accounting discipline and course levels at Sen University. It reports on 13 partcipants’ perspectives of IoCaH as well as draws on a deep analysis into 12 courses outlines and an MOU between the university and the professional body of ACCA.

5.3.1. Conceptualisation

In the curriculum of 148 credits, there are 50 compulsory courses including general courses, foundation courses of business and finance and disciplinary courses of accounting. Among them, students can take selective courses offered by ACCA partnership. From the first semester of academic year 2019, they can choose

incorporated courses offered by ICAEW – CFAB partnership. Table 5.2 presents 12 core disciplinary courses delivered for the past three years. The courses are classified by groups and selected content areas and outcomes are summarised in the table. Based on the synopsis of the courses, the core materials and reference resources are diverse, namely ACCA materials and textbooks from domestic and international publishers and from leading universities in business education in Vietnam. Besides, the supplementary materials are also various including the websites of the professional bodies, the Ministry of Finance, Government policies and national laws. There are about from five to seven topics covered and tutorials allocated in each individual course during 15 weeks. In the whole curriculum, financial accounting has been paid more attention to than managerial accounting. The assessment practices are both formative and summative. The two mid-term exams are often closed-book tests or case studies discussions with 15% for each of the total weight while the final exam is mainly pen and paper test with 60% and participation accounts for 10%. To gain a pass in each course, students must achieve 40% or higher rate of the total.

Among 12 accounting courses, the course of international accounting was perceived by all the participants to embrace most global and international dimensions. According to its synopsis, the course deals with accounting issues arising when enterprises getting involved in international trade and investment including some major issues such as gaps among different accounting systems in the world and harmornisation, convergence trends of international accounting systems and their implications for preparation and interpretation of financial statements. Besides, it introduces International Financial Reporting Standards (IFRS)[43] related to the financial reporting, explains and analyses main differences between IFRS and Vietnamese accounting standards.

[43] International Financial Reporting Standards (IFRS) is high-quality, globally accepted accounting standards set by the IFRS Foundation - a not-for-profit, public interest organisation. The standards are currently used in more than 120 countries.
(sourced from https://www.ifrs.org/about-us/who-we-are/ and https://www.investopedia.com/terms/i/ifrs.asp)

All the administrators and lecturers held a general view that IoCaH at accounting discipline and course levels means an incorporation of global, international elements, notably International Financial Reporting Standards (IFRS) into existing curriculum and individual courses with critical appropriation, contextualisation strategies. It is also a transformation of pedagogy to facilitate students' attainment of international qualifications from the professional bodies and to enhance their local and international employability upon the completion of the accounting programme. Holding a both holistic and specific viewpoint, a lecturer defined that:

> *IoCaH in accounting is a new approach to curriculum development and implementation including pedagogy, materials, activities such as field trips, internships and events that help students gain insights into professional practices and particular cases. It also involves student learning to obtain international qualifications of accounting to be offered places at Big Four accounting firms[44]. (L1)*

According to all the lecturers, IoCaH is impacted by national and institutional agendas of internationalisation; yet it is far more driven by the nature of the discipline, the demands of local and global labour markets which endorse IFRS for operation and the demands of businesses which privilege professional certificates for staff recruitment and staff development. As commented by A4, *"Accounting is the global language of business, so it is the most internationalised discipline in business education, especially in the dynamic regional and global markets. Accounting was announced one of the key majors for potential mobility and free trade in the ASEAN Economic Community blueprint"* (A4) This comment aligns with Lee and Cobbin (2002)'s conceptualisation of accounting: "accounting is in a fortunate position in that much of its content derives from

[44] The Big Four refer to the four largest accounting firms in the world which offer services such as audit, assurance, taxation, corporate finance and legal services for both public and private companies. They include Deloitte, PricewaterhouseCoopers (PwC), Earns & Young (EY), and KPMG in the order of reputation (sourced from: https://big4accountingfirms.org/)

universally understood and accepted principles that readily translate to international contexts" (p.69).

Furthermore, the key rationales of IoCaH found in this study echo with what Cobbin and Lee (2002) and Leask and Bridge (2013) claimed about curriculum internationalisation in accounting. In their say, "a large number of graduates will be employed in international jurisdictions" (Cobbin & Lee, 2002, p.64). Furthermore, "accounting reporting occurs increasingly across national boundaries within multinational corporations" and local branches of international organisations report internationally (Leask & Bridge, 2013, p.90). These rationales also seem to correlate with the justifications raised by Ashcroft, Chevis, and Smith (2008) when they mentioned international accounting as an increasingly important aspect of accounting discipline and practice. They asserted that the political and economic interconnection of the world has led to the fact that "business is increasingly global in nature" (p.139). When it comes to accounting discipline, professionals have to deal with international accounting issues; hence the acceptance of IFRS in many countries around the world makes international accounting imperative to all accounting students. In this sense, international accounting is viewed as a part of the accounting curriculum and this important component makes the curriculum internationalised.

However, IoCaH at accounting discipline and course levels at Sen University goes beyond consisting of an international accounting course. It infuses global and international perspectives from curriculum learning from foreign universities and curriculum partnership with the professional bodies, alongside substantial changes in structure, content, pedagogy, instruction, practice and assessment in the whole curriculum and individual courses. Thus, the High Quality Programme in accounting at Sen University typifies internationalisation of the curriculum conceptualised by Harari (1992) and Whalley et.al (1997). It is a curriculum "with international subject"; a curriculum "in which the traditional/ original subject area is broadened by an internationally comparative approach" (der Wende, 1996, p.187). The ultimate goals are

meeting international standards and producing globally and locally responsive accounting professionals.

Table 5.2: Overview of disciplinary courses by group in the High Quality Programme in accounting

Group of Courses	Content of Courses (selected)	Key outcomes (selected)
Principles of Accounting, Auditing 1, Auditing 2, Internal Auditing	• basic concepts and principles for merchandising activities, financial statements; the practice of financial statements audit, specific transactions and balances in the financial statements of enterprises; • history and development of auditing profession, definition of auditing and fundamental audit terminologies; types of audit and professional standards for certified public accountants; audit methodologies, techniques and processes, audit sampling and types of auditors' opinions; • definition, basic principles, content and scope, the process and the work organization of internal audit; internal auditing process of some specific enterprises' operational functions; basic knowledge of internal audit of an enterprise according to IIA (International Institute of Auditors) and Vietnam's regulation;	▪ explain basic accounting concepts, assumptions, and principles; ▪ understand the meaning of different types of auditors' opinions; ▪ analyse the effect of transactions to financial position of an accounting entity; ▪ describe the accounting cycle and its steps; ▪ record daily transactions; adjust accounts and close the book at the end of accounting period; ▪ prepare a simple set of financial statements; ▪ do accounting for merchandising activities; ▪ apply methodologies and techniques in the auditing process;
Financial Accounting 1 (ACCA incorporated), Financial Accounting 2 (ACCA incorporated), and Financial Accounting 3	• basic asset and claim items (cash and equivalents, account receivables, non-current assets, liabilities, etc), methods used in measurement, recognition and disclosure of the items, • the Vietnamese accounting regulations, skills in preparing and analysis the individual financial statements; accounting for leases, impairment, corporate income tax, provisions, contingent	▪ do accounting for investment property and borrowing interest; ▪ prepare and analyse classified statement of financial position and multi-step statement of Profit or Loss; ▪ deal with additional issues that enhance the transparency of financial reports; ▪ account for associate using equity method;

	assets and liabilities, cash flows statement, accounting for financial instruments.	
Management Accounting 1, Management Accounting 2	• basic concepts in management accounting (cost classification, cost accounting techniques, budgeting and standard costing; • use of management accounting information for budgeting and controlling in organizations; • knowledge and skills in the application of management accounting techniques; • specialist techniques, decision-making, budgeting and standard costing, business performance;	▪ collect and analyse cost information; ▪ propose methods to reduce costs and enhance value; ▪ prepare forecasts and budgets; ▪ understand and analyse variances in controlling activities; ▪ set price for products or services; ▪ analyse cost – volume - profit relationship; ▪ monitor performance against budgets;
International Accounting	• concept of international accounting, diversity of accounting; gaps among different accounting systems in the world; • characteristics of accounting system in certain countries in the world; harmornisation of international accounting systems; • overview of international financial reporting standards (IFRS) and main differences between IFRS and Vietnamese accounting standard;	▪ demonstrate good knowledge of international accounting, accounting diversity, International Convergence of Financial Reporting, IASB and the conceptual framework, comparative accounting
Tax Accounting, Public Sector Accounting	• main issues in accounting for taxes in Vietnamese enterprises • accounting principles and methods for dealing with different types of taxes such as corporate income tax, value added tax, excise tax. and the preparation of tax reports. • overview of accounting system in the public sector and of the International Public Sector Accounting Standards (IPSAS) • characteristics of organisations in the public	• understand tax accounting system in Viet Nam, IPSAS, principles and methods applied in accounting for different kinds of taxes in Vietnamese enterprises; • prepare the tax reports according to regulations issued by Vietnam General Department of Taxation; • perform accounting work at all levels, public service units and state administrative

sector units;

- different kinds of transactions and accounting items, financial statements in governmental agencies and units.

5.3.2. Enactment Process

IoCaH at Sen University has been enacted by the university wide approaches including teacher professional development, international cooperation, foreign curriculum learning and adaptation and promotion of English. When it particularly comes to accounting discipline and course levels, two key approaches of foreign curriculum learning and adaptation and curriculum partnership with the international professional bodies namely ACCA, ICAEW[45], CPA Australia[46] were perceived as critical among all the participants.

With respect to the first approach, all the administrators and lecturers viewed it as a significant and cumulative one. They shared a stance that *"accounting education in Vietnamese universities and accounting practices in Vietnamese businesses need to be transformed to align with and keep pace with global accounting standards and variations"* (A5). According to the lecturers, IFRS has been used in more than 120 countries. Vietnamese accounting system has endorsed 26 per 40 of the standards since 2007-2008 and it is heading to a full adoption in diverse types of businesses. By 2020, Vietnamese listed companies are expected to endorse IFRS for reporting and operation. Hence, as many believed, looking to the more advanced curricula is a way for them to embed such standards in the whole curriculum and courses in a more appropriate way. This approach has been also adopted by accounting academics at universities in developing countries, as in Abayadeera & Watty (2014) argued in their study in Ski Lanka, "it is important to consider and explore the value of adopting internationally benchmarked curriculum standards, borrowing educational practices from developed countries such as the UK, the USA and Australia and emulating educational policies from internationally top performing countries" (p.70).

[45] The Institute of Chartered Accountants in England and Wales was established by royal charter in 1880. It has over 150,000 members. Over 15,000 of these members live and work outside the UK. (sourced from: www.icaew.com)

[46] The Certified Public Accountant Australia was founded in 1886 and is a professional accounting body in Australia with over 150,000 members. CPA Australia has currently 19 staffed offices across Australia, China, Hong Kong, Malaysia, Singapore, Indonesia, Vietnam, New Zealand and the UK. (sourced from: www.cpaaustralia.com.au)

During foreign curriculum learning and adaptation, the participants stated that they have learnt a range of good practices such as how to develop a curriculum with generic and specific outcomes; how to name and arrange courses, modules, and topics in a systematic pattern; and how to create more innovative tasks and assessment practices. Moreover, as claimed by A7, they can reflect their own disciplinary knowledge and teaching practices from comparative perspectives. Although they all deemed *"accounting is global knowledge across countries" (L4)*, some of the participants showed a critical stance on curriculum learning and adaptation in association with accounting education. For instance, A5 showed a firm view against absolute borrowing and heavy dependence of Westernised knowledge in accounting particularly like the way she did when discussing IoCaH at programme level. She emphasised:

> *We critically review and research foreign curricula and then just select to learn good curriculum practices such as updated content areas about IFRS and innovative teaching and learning methods in accounting education and adapt them to suit Vietnamese contexts. I think it is an important part of IoCaH in this discipline. (A5)*

In a similar pattern, all the lecturers showed their agentic engagement in adapting foreign materials. They claimed that they have utilised different textbooks and supplementary materials from domestic and international publishers and sources to enhance diverse perspectives among students. A5 asserted that since they started revising and renovating the curriculum in 2008, they have learnt a lot from the American textbooks because the approach to knowledge acquisition and construction in these textbooks is user-friendly, vivid and practical. According to her, *"the textbook authors simplify rigid and tough knowledge to ease international readership"* by dividing the textbooks into modules and case studies, facilitating student cognitive skills such as understanding, thinking and application. Additionally, sharing with her, a lecturer gave a comment: *"honestly, I find it quite boring to read textbooks of British professional bodies because the way of delivering knowledge is not so engaging" (L5).* Three other lecturers (L4, L6, L7) put that, they have combined some high quality American textbooks and

many resources from Britain and Australia to diversify teaching and learning. A5 associated the issue of materials adoption with knowledge production and knowledge dissemination in accounting with a justification:

> *Knowledge is developed and dominated by powerful countries…..so in order to minimise the negative impacts of knowledge colonisation, we need to cultivate our critical thinking to do research into foreign curricula and international resources to effectively contextualise learning and teaching. (A5)*

As regards the second approach – curriculum partnership with the professional bodies, all the administrators and lecturers perceived it is linked with the nature of the accounting discipline, the demands of labour markets, the impetus of graduate employability and the trend of university – industry collaboration. Typical justifications can be found in the below:

> *We have to train our students based on this tendency to meet the needs of current and future labour markets so that their employability can be enhanced and our ranking can be heightened. (L2)*

> *Universities around the world are making efforts to partner with industries and professional bodies to link academic knowledge with practices because each side has different priorities in education and training. (A1)*

In the lecturers' stances, the professional bodies play a very significant role in accounting discipline. Thus, partnering with them is an indispensable trend in accounting education. The partnership involves incorporating their accredited courses with global, international dimensions into the existing curriculum for possibilities of credit transfers and courses recognition. It also refers to assuring appropriate mapping and consistency among courses between two parties to achieve convergent standards and outcomes. For example, ICAEW has recruited around 30 talented students across cohorts to train them to get their certificates of ICAEW. These students have to pass a

writing test and an interview to be offered free courses and take internships at their partnering accounting firms such as KPMG. In the meanwhile, ACCA embeds 9 examination courses from F1 to F9 of Fundamental level of ACCA and accepts four courses in the HQP as their foundation courses, so if students take these courses, it means they pass ACCA foundation courses. Recently, CPA Australia has accredited all courses in the MP and the High Quality Programme of Sen University through a long and persistent partnership of curriculum renovation.

The internationalised programme with incorporation of ACCA courses was described as *"a critically strategic decision combining the academic and professional training for qualified workforce for employability opportunities"* in the MOU between ACCA and the university (MOU, 2017, p.3). The internationalised learning outcomes include *"core practical knowledge in all areas of accountancy to ensure acquisition of complete skillset of accounting professionals relevant to a broad range of industries"* (MOU, 2017 p.4). A typical comment among the lecturers is:

> *The professional bodies provide students with professional skills, ethics and techniques. We cooperate with them to see what courses can be transferable and look for opportunities of being accredited. Curriculum accreditation is one of the most important indicators for curriculum internationalisation. (L5)*

In addition, it is the current trend that global and local businesses privilege employees graduating from programmes with international accreditation. Hence, students tend to choose to enrol an internationalised accounting programme with a hope that their programme completion would endow them with more job projects. The competitiveness in student recruitment and the concern about graduate employability among Vietnamese universities is on the rise. Thus, delivering a curriculum coordinated with the professional bodies in accounting education could potentially meet such market and student needs. Accounting for such cooperation, A4 noted that:

Our aim of cooperating with CPA Australia is heading to the curriculum being accredited. After this, our students can have some courses exemption and this is a good chance for their employability. We also incorporate ACCA courses into our existing curriculum and co-teach six courses for high-performing students through partnership with ICAEW.

Despite such above impetus, all the participants including both administrators and lecturers inclined to demonstrate their academic agency in curriculum partnership with the professional bodies. They self-positioned as academics in higher education whose responsibility is offering students a good base of disciplinary knowledge and generic and professional skills, which should differ from what professional bodies provides to students. They tended to show a stance against overreliance on the partnering professional bodies in curriculum development and delivery. Common statements are that:

We less emphasise techniques and instead stress the nature of knowledge and academic issues to facilitate deep and authentic learning. (L7)

We are undertaking cost-effective internationalisation through partnering with professional bodies but we have tried our best to keep our autonomy to avoid dominance and colonisation of knowledge delivery. (A2)

One more comment given by A5 reaffirmed the above perspective and touched another issue of reciprocal relationship between the university and the professional bodies:

We need partnership with the professional bodies to enhance practices but they need us as academics to take loyal memberships and to consult their practice in light of research and academic knowledge. We in fact exert impacts on each other. (A5)

Nonetheless, during IoCaH in accounting discipline and course levels, the administrators and especially the lecturers indicated that they have to grapple with the

diversity and complexity of knowledge strands as well as foreign influences. For example, two international systems of accounting standards including IFRS from Europe and USGAAP [47] from the USA act as their reference frameworks in internationalising courses. L6 and L8 stated that the Vietnamese accounting system has been influenced by the American system while seven claimed it has been driven by the British one. They elucidated that the accredited courses of the British professional bodies such as ACCA, ICEAW, or CPA Australia have been incorporated in the existing curriculum. Despite varying perceptions, all the lecturers have implemented various textbooks and resources from European, British, American, Asian and Vietnamese publishers to diversity teaching content and enrich student learning experiences. A typical comment is:

> *The courses coordinated with the professional bodies place a focus on professional skills and techniques, so we have to combine diverse textbooks from the U.S and the UK to bring more academic knowledge to students.* (L2)

In order to address the issues of diversity and complexity of knowledge strands in accounting education, the university and the professional bodies try to avoid double effort - the phenomenon of training from two organisations for the same purpose; and they make efforts to be complementary for each other. While each professional body capitalises on their strengths to offer distinctive benefits, the university cultivates such partnerships by dividing lecturers into three groups for three professional bodies based on their own interests and institutional strategic plans. For instance, ACCA offers incorporated courses and courses transfer while ICAEW provides students a range of informal curriculum activities including internships and study tours in and outside Vietnam and CPA Australia involves in accrediting accounting courses. Besides, these bodies support lecturers to join training courses and take exams for international qualifications so that their subsequent teaching can be more authentic and effective.

[47] Generally Accepted Accounting Principles is a commonly recognized set of rules and procedures designed to govern corporate accounting and financial reporting in the United States of America (USA). They were developed jointly by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB). (sourced from https://corporatefinanceinstitute.com/resources/knowledge/accounting/gaap/)

Another advantage is that *"accounting students can engage with diverse types of knowledge during their studies and can have alternatives of professional memberships after graduation" (A5).*

All the lecturers perceived that on one hand the accounting discipline is driven by the global accounting standards - IFRS; on the other hand, it is guided by local taxation system or legislation policies. L6 and L8 added that Vietnamese accounting system has been influenced by the American accounting system while L3 and L5 argued that the historical, political influences of the Soviet-styled accounting system have remained in Vietnam. In the meantime, most of the rest noted that the global impacts of the British professional bodies have driven teaching and learning of accounting in Vietnam. To deal with such perception variations, the lecturers asserted that articulated global standards should be articulated and linked with the local system so that students can have chances to make comparison across contexts. Additionally, in order to enact an effective curriculum partnership with the professional bodies, the content areas close to the accounting realities in Vietnam are prioritised and selected. In a similar vein, the cognitive and academic capabilities as well as English proficiency levels among students are taken into account. Taking a critical view on the balance of global and local demands of accounting professionals, a lecturer raised a noticeable argument as below:

> *While the aspirations for internationalisation aim at the whole body of student population, the market needs are both local and global. Thus, internationalisation is partly enacted and for a small percentage of students, targeting at the higher level market segments*. (L6)

From the empirical data, it can be seen that the accounting lecturers at Sen University have contextualised international content areas and global accounting standards to fit domestic students, Vietnamese market demands and local contexts. In accounting profession, it can be called "international harmonisation" or "international convergence" process (Nguyen & Tran, 2012, p.432). The methods employed by the lecturers in internationalising accounting curriculum content in the study matches with

what Whalley et al. (1997) suggested in internationalising the curriculum in Canadian contexts. He claimed that “course content to be described in terms that include explicit reference to both the international and Canadian content of the course” (p. 16). Furthermore, they also adopted the same approach as the so-called “micro-level approach” by Lee & Cobbin (2002, p.59) to internationalising the accounting curriculum in Australia. Specifically, they have adapted a considerable body of knowledge from partnering parties and foreign curricula and modified universal principles to meet local requirements. They have also articulated global standards and international dimensions in association with local ones. Given the above, the study argues that appropriation from foreign and global practices to meet local developments is an imperative step of IoCaH and it is enacted with purposeful benefits to domestic stakeholders and looks to context-based sustainability.

All courses of the accounting curriculum are developed based on the general outcomes of the High Quality Programme curriculum framework endorsed by the MOET and Sen University, the demands of the accounting discipline as well as the requirements of the partnering professional bodies. The key outcomes focus on developing disciplinary knowledge, especially national and international accounting standards and enhancing proficiencies of ICT and English language as well as research and professional skills. Students are required to obtain a profound understanding of principles and theoretical perspectives and to exercise higher cognitive skills in accounting and financial practices. For instance, the outcomes of fundamental courses namely Principle of Accounting and Principle of Auditing in first semesters focus on basic cognitive levels such as remembering and understanding while other courses including Financial Accounting and Management Accounting in third - or fourth - year semesters aim to develop higher levels such as analysis and application. In these courses, students are encouraged to look for gaps and deficits in Vietnamese accounting standards in comparison with IFRS and those of other countries. According to the participants, these cognitive and behavioural outcomes that focus on technical skills of accounting profession are mainly developed in the formal curriculum. This way of curriculum outcome development seems to align with what literature of accounting

education indicates (see Abayadeera & Watty, 2014; Albrecht & Sack; 2000; Awayiga, Onumah & Tsamenyi, 2010; Bunney, Sharplin & Howitt, 2015; Bui & Porter, 2010; Jones, 2010; Tempone et al., 2012);

However, generic and soft skills richly discussed in the literature of accounting education are not explicitly articulated as written outcomes in the whole curriculum and individual courses. Some lecturers explained that they are embedded in teaching and learning practices and informal curriculum activities. In addition, when being asked whether international, global, and intercultural elements have been incorporated in the curriculum or courses, all participants mentioned two courses resulted from curriculum partnership with ACCA and the acts of curriculum learning and adaptation from foreign universities as well as the use of English in delivery and assessment. They expressed no idea about the concept of *intercultural* and showed doubt about the existence of the *intercultural competence* in their curriculum. This evidence is corroborated with courses analysis insights that show a dearth of space for promoting social, cultural, professional skills among students. This finding indicates that this competence might be not identified as an outcome in IoCaH in accounting at Sen University.

The triad of *global, international* and *intercultural* are viewed as core components of internationalisation of higher education (Knight, 2004; de Wit & Hunter, 2015), internationalisation of the curriculum (Leask, 2009, 2015) and internationalisation at home (Beelen & Jones, 2015). Intercultural competence based on Leask (2015) refers to “capacity for social interaction across different cultural groups”, “understanding of the interdependence of global life, “appreciation of cultural diversity”, “knowledge of other cultures”, and “ability to relate to and collaborate with others” (Leask, 2015, p.140). In a similar vein, Byram (1997) defined intercultural competence as “knowledge of others; knowledge of self; skills to interpret and relate; skills to discover and/or to interact; valuing others’ values, beliefs, and behaviours; and relativising one’s self” (Byram, 1997, p. 34). In a detailed way of conceptualisation, Deardoff (2006) regarded intercultural competence as an external and internal outcome of internationalisation with “knowledge, skills, and attitudes” as three key pillars. While the external outcomes focus

on “behaving and communicating effectively and appropriately”, the internal outcome emphasise the dispositions of “adaptability”, “flexibility”, “ethno-relative view” and “empathy” (p. 254). In a word, intercultural competence is concerned with a set of attributes and a cumulative process of transforming Self and moving from Self to Others. However, Mak and Kennedy (2012) expounded that “compared with global and international dimensions, intercultural skills and perspectives are often less readily incorporated into course design” (p.325). Besides, it is facilitated and fostered in multi-cultural and linguistic environments; thus it is normally adopted as a Westernised concept and is documented in the host countries of international education. As such, it is explicable that there is a lack of intercultural dimensions in IoCaH at a developing context like Vietnam where there is an absence of diverse cultures and languages.

This finding is also consistent with the previous studies on internationalisation of the curriculum in other disciplines and levels at Vietnamese higher education contexts. For instance, when examining the Advanced Programme at programme level, Tran, Phan, Marginson (2018) asserted that while enhancing students’ English competency is one of major objectives, developing their global outlooks and intercultural competence is not prioritised. Likewise, Khuong and Tran (2018) in their investigation into tourism programmes through analysis of curriculum and website contents as well as interviews with administrators and lecturers found the same issue. In another instance, a study with third and fourth – year students who took the Advanced Programme in two different disciplines at two universities by Tran, Hoang and Vo (2019) found that human capital including development of knowledge and skills is not enough to advance student career prospects. It suggested that there should be “social, cultural, and mobility capital, career identity, and career adaptability” (p.14) enhancement to advance students’ career prospects. Critically linking these findings with the current study, it is argued that IoCaH with equal promotion of global, international and intercultural dimensions across formal and informal aspects would probably address this gap of graduate employability.

Accounting education has received criticisms for generating poor quality graduates and non-skillful accountants, failing to address skills requirements of today’s dynamic

markets (Albrecht & Sack; 2000; Awayiga, Onumah & Tsamenyi, 2010). There have existed expectation-performance gaps between what the accounting graduates possess and what the markets require and these gaps vary across contexts (Abayadeera & Watty, 2014; Bunney, Sharplin & Howitt, 2015; Bui & Porter, 2010; Coady, Byrne, & Casey, 2018; Jones, 2010; Tempone et al., 2012). Carr, Chua, & Perera (2009) revealed that local and global perspectives are among the emphasised needs from the market to professional accountants rather than working experiences as conventionally assumed by. In light of the literature, it is argued that IoCaH in accounting could support developing a range of generic skills among students to serve multicultural working environments. Thus, it could act as a potential remedy to the existing skills gaps in accounting profession. This study is one among the first empirical research on accounting education touching this imperative issue. This finding adds novel insights and argues *intercultural competence* can be one of the generic skills in accounting education because it places a stress on personal and interpersonal aspects.

Burns (1979) indicated that there are two key approaches to internationalising accounting curriculum. The first is viewing international accounting as a single stand-alone discipline among other separate disciplinary courses. The second is an embedded one, broadening academic areas and expanding discussions of domestic topics with inclusion of international aspects. Cobbin & Lee (2002) confirmed the two approaches and proposed a micro-level approach to internationalising accounting courses under the overarching paradigm of the second approach - the integration one. For the past decades, many scholars have recommended this approach to internationalising disciplinary accounting courses and the whole accounting curriculum. For instance, Meek (1985), O'Connor, Rapaccioli, and Williams (1996) used it to internationalise the courses of managerial accounting and advanced accounting courses. As stated by this is often recommended as the most preferred desired method of internationalizing the accounting curriculum. As stated by Tondkar, Flanigan, Adhikari and Hora (1998), the integration approach is the most preferred one; thereby it has been implemented with other strategies in many cases across time and space. To name but a few, integrating student competences (Grimm & Blazovich, 2016) and

competency-based framework (Lawson et al., 2014); embedding IFRS in an American accounting curriculum (Hughes, 2007); and integrating Big Data, technology and information systems competencies (Sledgianowski, Gomaa & Tan, 2017).

In light of the literature, IoCaH at accounting discipline and course levels at Sen University follows both approaches. The formal curriculum includes a course of international accounting with a strong focus on international topics, global accounting standards and comparative perspectives. Furthermore, it is infused by global, international dimensions from foreign curriculum learning and adaptation as well as curriculum partnership with the professional bodies. The infusion not only takes place in formal curriculum content but also in teaching, learning and assessment as well as informal curriculum practices. As such, IoCaH has been enacted by both “add-on” and “infusion” approaches (Bond, 2003, p.5). However, there has been not enough empirical data to clarify the level and the consistency of infusion across levels of learning and across courses. Edwards, Crosling, Lazarovic & Neill (2003) suggested three levels of curriculum internationalisation in business education: (1) including international examples, cases and perspectives in the curriculum; (2) creating cross-cultural interactions in formal and informal situations; and (3) immersing students in global settings through foreign language study and exchange programmes. Drawing on this conceptual framing, IoCaH in accounting at Sen University has been enacted through the first and the third levels. There has been an embedment of cultural dimensions in informal curriculum activities; yet cross-cultural interactions and intercultural competence have not been evidently demonstrated. The reason might lie in the lack of cultural and linguistic diversity in the student body as abovementioned.

5.4. Challenges and Concerns

Leask (2015) suggested that an analysis of challenges should be made to understand contextual forces hindering curriculum internationalisation. It is also the case of the study reported in this thesis. The insights into challenges and concerns about curriculum, conditions, resources, and capacity would support an informed understanding of IoCaH at programme, discipline and course levels. The curriculum-

related challenges were mainly identified as tensions and dilemmas resulted from curriculum partnership with the professional bodies and foreign curriculum learning and adaptation. The challenges associated with conditions, resources and capacity were diverse, namely varying perceptions among the stakeholders, lecturers' heavy work load, shortage of funding and incentives, lack of professional development and internationalisation plan, limited English ability of lecturers and students, presence of cultural diversity and unsupportive socio-economic, political system. It is noted that these challenges and concerns are mutually inclusive.

5.4.1. Curriculum – related issues

According to the participants, undertaking partnerships with the professional bodies has made IoCaH an engaging but more complicated process and presented a number of dilemmas to them. To specify, L3, L7 and L8 expressed that they are under pressure to meet the terms of conditions of the MOUs to assure the reciprocal benefits alongside the requirements of the national and institutional curriculum frameworks. Moreover, the varying interests in and beliefs about the professional bodies among lecturers to large extent impact lecturers' decisions in developing courses content and employing teaching practices in a consistent way. These lecturers also admitted that they sometimes felt dubious about the effectiveness of the partnerships. They reasoned that the incorporated courses and the professional development activities offered by the partnering professional bodies are not adequately serving the current demands of Vietnamese accounting system and local labour markets; and thus it might take a while for all lecturers, employers, students and the whole local system to familiarise with the international accounting standards.

Elaborating on teaching and learning aspects, all lecturers commented that the on-going incorporated courses with ACCA and the coming courses with ICAEW are British scenarios – based and knowledge under comparative perspectives is not promoted. This leads to a possibility that both lecturers and students are inclined to be British - centric and lack diverse outlooks. To address this tendency, as above mentioned, the lecturers have to grapple with adapting a variety of resources to diversify

teaching practices and enrich student learning experiences. However, all the lecturers confessed that it seems time-consuming and challenging for them to do so in all units or modules across courses. L3 and L7 found it “a big trauma” in researching content areas in English and relate them in Vietnamese because of their limited English ability.

Furthermore, they faced a dilemma in adopting appropriate pedagogies and balancing the reciprocity. While the professional bodies tend to focus on training and sharpening professional practices to meet the labour markets where desire to recruit work-ready graduates, lecturers are put in a predicament whether they should maintain promoting academic knowledge and analytical, critical skills or they should shift more focus on technical training within the schedule allowance. In a similar pattern, A5 raised a concern that: *“the courses emphasise accounting practices and exam skills, so it is prone to the trend of exam-driven pedagogy among lecturers and the tendency of studying for exams among students”.* In the meantime, international qualifications from these exams are very privileged in labour markets and are considered as bonus points in job applications. If lecturers and students follow these trends, “*it is also easy for our students to own misconceptions about true purpose of learning. They might think the end is passing exams and gaining certificates” (L1).*

In addition, all the exams from the professional bodies and the end-of-semester exams at the university are often in pen and paper form and students are conventionally assessed in terms of professional practices rather than academic knowledge. Thus, many lecturers thought the university is likely to become a training center for exams in unintended way and they might become professionals rather than academics. As a consequence, Lecturer 5 voiced a worry shared among the participants about the quality and the potential of graduates

> *Our graduates can be very skillful for traditional job descriptions; however if they lack core base of knowledge and deep learning of the field, they cannot get out of comfort zone to grow themselves in new challenges and experiences. (L5)*

In addition, as stated by four lecturers, students are not fully aware of the benefits of IoCaH from curriculum partnership with the professional bodies; and they can only see short – term advantages. Also, one of the big challenges to them is that the training fee and the fee for the exams organised by the professional bodies are hardly affordable to them (around 6 – 10 VN million/course). It is also a factor influencing student participation and engagement in formal courses. Hence, suggested by a lecturer, "*it is important that their perceptions are raised about curriculum partnership and renovation so that they can see how the curriculum they are receiving is going to take them beyond local working contexts and grant them with more high paid jobs" (Lecturer 2).* With regard to curriculum learning and adaptation, A5 pinpointed a challenge:

> *Lecturers can merely understand a part of it because it is not easy and straightforward to see the philosophy or the logic of the curriculum, the ultimate aim of the curriculum developer, the politics of the curriculum, or the ethos of the institution that implements that curriculum. (A5)*

Despite being placed under such dilemmas, tensions and blockers, the participants seemed to hold autonomy, persistence and creativity in their ways of thinking and developing as well as delivering the curriculum. As contended by accounting curriculum administrator:

> *The push of the labour markets and the employers is frustrating to us as academics because it is never enough for a university or a professional body to provide training for students who can be totally ready for and familiar with any work settings. We, as a university, can merely offer a great base of knowledge and generic, essential skills to students so that they can engage themselves successfully in any environments.*

Sharing with her, A2 whose expertise was accounting affirmed that:

The labour markets of accounting are changing constantly and are going to be automated or replaced by robots in the future. So students need to be equipped with new sets of skills of self- confidence, flexibility, willingness, and adaptability. For example when they apply for a job or start working in a company or work, they need to do research into the strengths, weaknesses, potential, and ethos of the company for more work readiness. They also exercise their soft skills, critical thinking and observation to meet the requirements of the company. (A2)

The perspective of the participants correlates with that of lecturers and employers of Big Four accounting firm in Bui and Porter's study (2010) which "placed importance on well- developed analytical, critical and creative thinking skills, and oral presentational and writing skills" (p.38). It also aligns with the recommendation by Jackling and De Lange (2009) pointing that while technical skills should be taught by professional accounting bodies, universities should focus on developing generic skills. In addition, how the lecturers in Bui and Porter's study distinguished the university and the polytechnics also echoes the way of the participants in the study. They all held that they deliver academic knowledge which focus on "expanding and encouraging thinking in different ways", "exploring different options, perspectives and paradigms to one particular issue or problem" rather than "practical training" – "teaching how to do things" (Bui & Porter, 2010, p. 37).

Sharing with Albrecht and Sacks (2000), Pan and Perera (2012) put forward an argument that "the changes in the role and domain of professional accountants are driven by the dynamics of the modern global business environment" (p.92), so universities should consider market expectations such as work-readiness as a base in developing and delivering curriculum. In the study, the participants made a distinction between the role of the university where they work and that of the professional bodies who they partner with. They cultivated the benefits of partnering with the professional bodies to maximize learning and employability prospects for students whilst they were also self-aware of their responsibilities in developing distinctive student attributes. On one hand, they took account of the influencing factors such as the current trends and

the potential of accounting profession as well as the needs of local and global employers to enhance graduate employability in diverse markets; on the other hand, their views and decisions tended to be driven by self-efficacy and self-positioning as those working in an academic setting like university. Jones (2010) argued that how academics conceptualise graduate attributes depends on disciplinary culture and context in which they engage with. While it is also the case with the participants at Sen University, the empirical data extends that the academics' viewpoints of graduate attributes are not always the base for what and how they deliver curriculum. The disciplinary culture and context are shaped by individual perspectives and experiences.

5.4.2. Conditions, resources and capacity – related issues

The literature indicates that lecturers play a pivotal role in enacting internationalisation of the curriculum (Bond, et al., 2003; Childress, 2010; Clifford, 2009; Green & Whitsed, 2013, 2015; Leask, 2015). In the study, engaging lecturers in professional development activities through international cooperation and partnerships is highlighted as a key enabler of IoCaH. However, the challenge lies in their divergent views which might to some extent formulate unfavourable conditions for the enactment of IoCaH. For example, in terms of curriculum aspects, the administrators at university, programme and discipline levels and some lecturers consider informal curriculum activities are as equally important as the formal curriculum ones and offer full support to carry out these frequently to promote students' soft skills. In contrast, some lecturers seemed to underestimate them and even feel detached with them.

In another instance, the participants raised different concerns on learning outcomes development and achievement. To specify, four participants felt the outcomes stated in the HQP curriculum or specific accounting courses feasible and adequate while nine showed a doubt that "*they are far from expectation"*. Taking a specific example, A4 claimed that *"while life-long learning is the most important graduate attribute, it is difficult for students to achieve because few academics and students are aware of its significance in accounting profession prospects".* The accounting curriculum administrator shared a view with the High Quality Programme administrator that

internationalising curriculum outcomes is a significant part of IoCaH but it is not adequately developed in Vietnam due to lecturers' closed mindedness and complex market demands. Another reason given by L3 is that: "*there is* a *lack national and institutional guide to interpret key outcomes into specific and measurable outcomes and articulate them in courses"*. In the meanwhile, L7 justified that:

> *Values and dispositions, English skills, social skills, and critical thinking skills should be built from earlier stages, from lower education levels. An internationalised curriculum or a good programme of study at university level cannot enable them to achieve these outcomes in a short cut. (L7)*

Critically linking the graduate outcomes with internationalisation agenda, the accounting curriculum administrator along with L3 criticised that there is no clear policy and action plan that guides curriculum internationalisation from national to institutional, departmental levels. Plus, the concerted efforts from departments and academics across the university contributes to promoting both formal and informal learning among students, these efforts are ad hoc and unsystematic. Many participants claimed that they have never worked with the institute for international cooperation where offer the joint programmes (JP) for any activity of IoCaH. In their stances, the lack of collaboration among departments and services is attributed to the poor leadership for institutional internationalisation. The key initiatives of IoCaH have been mainly driven by academic awareness and agency as well as disciplinary demands rather than top-down mechanism. Hence, *"it cannot be assured that the impacts of these initiatives are not long-lasting and consistent"*, as expressed by L4. A1 and A5 also noted that being practice-intensive university rather than a research – intensive university might cause some problems in developing academic learning outcomes at Sen University. They went on explaining that this choice is attributed to the limited staff capacity and the institutional tradition of technical and vocational training. The similar obstacles of internationalisation and curriculum internationalisation in particular in relation to structural conditions and internationalisation agenda are also discussed in the work of Childress (2010) and Leask (2015) as key institutional blockers.

Apart from the above challenges, the participants attributed other hurdle associated with conditions, resources and capacity to the huge number and the mixed variety of student enrolments and the overloaded teaching. To be specific, eight lecturers claimed that there is a high ratio of 1,000 students of the Mainstream Programme/ per cohort/ 30 lecturers in the department. This challenge is also documented as common in Vietnamese higher education curriculum by Harman and Nguyen (2010), Hayden & Lam (2010); Tran, et al. (2014); and World Bank (2007a). Due to the heavy teaching load, most of the lecturers have to deliver the MP and the High Quality Programme courses concurrently and in both English and Vietnamese. Furthermore, although lecturers devote much time and efforts designing and delivering both mainstream and internationalised curricula as well as providing students consulting study services[48], they are not granted with adequate financial incentives to sustain their commitment. Thus, their devotion to teaching and research as well as professional development activities is also detrimentally affected. Another case is that lecturers granted with international certificates from the professional bodies are not fairly appreciated in comparison with lecturers with doctorate degrees, especially earned from overseas. This leads to lack of motivation for IoCaH from lecturers. What is more, as L5, L4 and L8 stated, *"the mixed level and the large-size classes resulted from the massive recruitment also contribute to student demotivation, and student disengagement especially among high-performing students" (Lecturer 4).* Besides, as claimed by A2, "*the outnumbered female staff at the university generally and in the High Quality Programme particularly deters the progress of innovation due to the impacts of their family roles".*

When exploring performance - expectation gaps in accounting education in New Zealand context, Bui and Porter (2010) identified that the tenure and promotion policies motivate lecturers to devote more time and effort to research than teaching. They argued that this issue affected curriculum delivery effectiveness and contributed to widening the gaps. On the contrary with this finding, the study found that the lecturers

[48] Lecturers at the VN University have a duty as study consultants who provide students with study advice and instructions besides teaching and research responsibilities.

with heavy teaching load and consulting service responsibilities lack time and dedication for curriculum internationalisation. They also have to cope with a range of deficiencies related to financial incentives, recognition and acknowledgement and professional development for maintaining motivation for IoCaH. These challenges are also found in the work of Harman and Nguyen (2010), Hayden & Lam (2010); Tran, et al. (2014); and World Bank (2007a) when they discussed the teacher barriers for curriculum renovation in Vietnamese higher education. In addition, Tran, Ngo, Nguyen & Dang (2018) in their work on foreign impacts on Vietnamese higher education or Tran, Phan & Marginson (2018) and Nguyen, Hamid & Moni (2016) in their work on institutional autonomy of mandating national EMI policies in delivering foreign born curricula also pointed to such challenges from academic staff. The study reveals consistent findings and brings extended insights into diverse contextual facets that act as conditions for IoCaH.

Another constraint of IoCaH in accounting at Sen University noted by A2 and two lecturers including L5 and L8 comes from the broader impacts of the nation's political regime and historical imprints. To be specific, A5 commented: "s*ome compulsory courses endorsed by the MOET such as Marxism, Leninism, and National Defense Education have caused some constraints in curriculum structuring and internationalisation.* He went on to explain that being isolated from the world due to post-war embargoes for a certain period, Vietnam was left behind and distant from international standards*.* Another reason provided by A4 is that *"the courses of accounting profession in Vietnam such as the Principle of Accounting rooted from Political Economy of Karl Marx, which has not worked in the current capital market mechanism".* This explication concurs with what Nguyen & Tran (2012) identified in examining the harmonisation process of the Vietnamese accounting standards with the international ones. They justified that the process is challenging because Vietnam is characterized as socialist market economy, a mixed economy of both private and public ownership. Also, under the centralised mechanism, Vietnam has still held the features of a strongly bureaucratized country with the involvement of multiple stakeholders at central and local levels; and it has dealt with both "transformation" and "a development problem" (Nguyen & Tran, 2012; p.443).

The comprehensiveness and sustainability of IoCaH are also hampered by the uneven development of formal and informal curriculum aspects and the dearth of intercultural promotion on university scale. Explaining this issue, A3 asserted that *"students are from different departments, take different courses and follow different schedules, so gathering them for events is not an easy job".* Also, *"the majority tend to be under pressure to complete formal courses and pass exams with high scores and have a tendency to take part-time jobs to earn money and experiences during their studies. Informal curriculum activities are more selective to them and sometimes are not in their priorities*" (L1).

Furthermore, as previously mentioned, the intercultural dimensions are not boosted due to lack of cultural and linguistic diversity. Specifically, the number of foreign students and lecturers is modest; i.e few exchange students from Russia, Germany and Laos. With regard to formal curriculum delivery, the lecturers explained that they consider examining case studies under comparative lenses in association with contextual, cultural diversity. However, this activity is precluded due to their tight schedule, their lack of experiences, their poor chances of professional development exclusively aimed at internationalising courses with an embedment of global, international and intercultural perspectives as suggested in the literature (Beelen & Jones, 2015; de Wit & Hunter, 2015; Knight, 2004; Leask; 2015).

Among the challenges related to conditions, resources and capacity, the limited English proficiency of lecturers and students was perceived as the most common and the most imperative. As stated by the lecturers, this limitation minimises their chances to get full access to English curricula and resources for fruitful learning and adaptation of foreign curricula. In a similar vein, it prevents some from professional development activities offered by the professional bodies such as taking exams to obtain international qualifications, joining overseas visits as well as delivering incorporated courses in English. Additionally, tests and exams of accounting courses mainly focus on reading and writing in English and the key approach to delivering courses in English is

grammar-translation, thus communicative English skills are increasingly restricted to both lecturers and students.

Furthermore, it is a fact revealed by all the administrators and lecturers that the level of English is uneven among students and the overall proficiency is not adequate enough for many to apprehend disciplinary content through textbooks, materials and lecturers in English. The lack of English capacity leads to the institutional policy of adopting a flexible bilingual mode in the curriculum, especially in disciplinary courses. However, the perceptions towards the introduction of EMI or the code-switching (Barnard & McLellan, 2013) between Vietnam and English in curriculum delivery among the participants varied, which hinders IoCaH to certain degree. In a case, some lecturers found it an effective and flexible way to support student learning and acquisition. A typical justification is that: "*the disciplinary knowledge at basic level should be taught in both Vietnamese and English with a variety of materials in bilingual mode because students easily get demotivated if they learn courses in English due to their limited English understanding" (L5).*

In another case, some stated that they have suffered confusion and discomfort when using both Vietnamese and English in individual courses. They expressed a common concern that: "*the simultaneous use of two languages negatively affect our abilities to develop useful activities, give effective instructions, and assess students' learning in a consistent way" (L3).* Likewise, A1 showed a common criticism that:

> *This mix can cause confusion and discomfort among students and lecturers in many cases and the lack of inconsistency in the use of language can reduce students' deep learning of disciplinary knowledge.*

The implementation of EMI has been a common approach to internationalisation of the curriculum and internationalisation at home in non-native English speaking contexts and its related challenges and concerns have led to research proliferation. Kaplan (2009) encouraged investigations into EMI implementation at

micro-levels to illuminate and address authentic challenges facing teachers and students in classroom contexts. The study not only examines EMI policy on national and institutional scales through policy documents but also explores how it works in practice through the lenses of the EMI implementers at programme, discipline and courses levels. Tsuneyoshi (2005) categoried the challenges of EMI into three groups related to linguistic, cultural, and structural issues. Bradford (2016) added institutional challenges to form four typologies of EMI challenges. In the study, the perceived challenges of EMI adoption fall into such four typologies. The challenges and concerns associated with conditions, resources and capacity found in the study also align with those explored in European contexts (Coleman, 2006; Wächter & Maiworm, 2008, 2014; Wilkinson, 2013) and in Asian settings (Kirkpatrick, 2011; Hamid, Nguyen, & Baldauf, 2013).

With a particular focus on Vietnam, many scholars such as Le (2012), Vu and Burns (2014), Nguyen, Hamid, and Moni (2016); Nguyen, Walkinshaw and Pham (2017); and Tran, et al. (2018) identified the same challenges of IoCaH related to curriculum, resources, teacher and student capacity as well as institutional structure and contexts. The pitfalls and concerns from the adoption of EMI for curriculum internationalisation in institutional contexts revealed in the study also echo with what such scholars examined. However, the study provides fresh insights into the approaches and strategies utilised to internationalise informal and formal curriculum dimensions; the techniques the lecturers implemented to address key issues from curriculum partnership, foreign curriculum learning and curriculum adaptation. Also, the study provides new evidence on how EMI is associated with IoCaH and how academic, institutional agency is demonstrated alongside this process in the context of Vietnamese higher education.

Leask (2015, p. 106) classified three types of blockers in curriculum internationalisation including "c*ultural blockers", "institutional blockers"* and "*personal blockers".* In light of this category, it is argued that the study found the same blockers. To specify, cultural and personal blockers are demonstrated in the varying stances of the participants on curriculum content and dimensions of pedagogy and instruction as well as knowledge construction and dissemination in accounting discipline. Also, they

are presented in the divergent attitudes of the participants towards the significance of IoCaH and their differing mindsets of enacting IoCaH. In the meanwhile, institutional blockers include no strategic plan, no stable funding and no sustained support mechanism for internationalisation, shortage of professional development opportunities for internationalisation, overloaded teaching and service duties for lecturers, absence of cultural and linguistic diversity, bureaucratic top-down management and constraints of the socialist-market regime. These institutional blockers are similar to those discussed by Carroll (2015) and Childress (2010) in multi-cultural settings with international and domestic students.

5.5. Benefits and Possibilities

Exploring benefits and possibilities of IoCaH is as important as identifying challenges and concerns because this task would also help unpack the conceptualisation and the enactment of IoCaH under supportive contextual layers. In concurrent with challenges and concerns of IoCaH presented in the previous session, there is an array of benefits and possibilities found in the study. Notably, the possibilities include the participants' recommendations to boost IoCaH at higher level. There was a consensus among all administrators and lecturers at Sen University that IoCaH has received administrative, academic, financial support and it has been driven by economic and academic aspirations.

As elucidated in Chapter Four, international integration and international cooperation are both goals and means for Vietnam to respond to the impetus of globalisation. IoCaH in higher education is one of the strategic approaches adopted to internationalise universities and curricula to augment institution and system wide capacity as well as to foster quality of human resources. The implementations of High Quality Programme, foreign curriculum learning and adaptation as well as promotion of English alongside Vietnamese language for instruction have signified IoCaH at national and institutional levels. When it comes to discipline and course levels, these approaches have exerted positive impacts on academic development and have brought about a range of possibilities for the success of IoCaH.

First and foremost, the lecturers are those who take benefits and also exercise possibilities from IoCaH approaches and strategies. They are better paid since the tuition fee of the High Quality Programme is higher than the Mainstream Programme and they take more time and dedication to developing an internationalised curriculum. In addition, they are given professional development activities offered by Sen University to improve their English ability and practical techniques to teach courses in English even though they are not frequent and inconsistent. Apart from these, their use of English and their comparative perspectives of the world generally and their discipline particularly across contexts are promoted thanks to foreign curriculum learning and adaptation. Likewise, their capability of curriculum adaptation and renovation are also boosted through exposure to different curricula and cultures of learning and teaching.

Furthermore, partnering with three professional bodies has enabled both lecturers and students to experience different teaching and learning activities and to obtain a wider choice of membership and engagement for professional development. For example, lecturers in charge of incorporated courses are given resources, training fee, exam fee and membership fee to take exams and to obtain international qualifications from partnering bodies. Such real learning and training experiences, as noted by six participants, has enabled them to deliver courses in a more authentic way. Other rewarding professional development opportunities include attending invited workshops and lectures or taking visits to international accounting companies and organisations overseas. The comment given by High Quality Programme administrator can cover all the above points:

> *We cooperate with external organisations such as professional bodies and industries to diversify and transform teaching and learning. We provide training and professional development for lecturers so that they have ability to embed international and global dimensions all curriculum aspects including content, instruction and pedagogy, assessment, learning outcomes and co-curriculum activities to meet international standards.*

Besides professional development opportunities, the professional bodies offer a wide range of support for students and the university in many aspects such as branding, student recruitment, student internship, and student employment. Below is a summary of some excerpts from the MOU signed by the university and ACCA:

- *Enrolment support:* ACCA regularly provide and update information of ACCA examination to students, deliver introduction and experience sharing on study and examination, and assist the school in enrolment promotion.
- *Student employment support*: ACCA Approved Employers help students find appropriate internship and job opportunities.
- *Student career development support*: ACCA members serve as career development consultant and share successful experiences as well as support students to take part in activities or competitions organised or co-organised by ACCA for improving students' employment abilities.
- *Registration & exemption support:* ACCA assist students in registration and application for conditional exemption.

(MOU between ACCA and the VN University, 2016, p. 4-5)

As seen from the excerpts, the partnerships with the professional bodies and taking incorporated courses have brought an array of benefits to students such as high opportunities of course transfer and recognition and great possibilities to obtain international qualifications. These would enable them to broaden job prospects in and beyond Vietnam. As commented by a lecturer *"when students enter labour markets, they are more confident and appreciated if having an international certificate granted by such professional bodies. It makes their CV different and persuasive, like a certificate of being a certified lawyer in the discipline of law" (L7).* Students taking internationalised programmes experience their formal learning activities in well-equipped, small size classrooms; and there is an exclusive student union and staff to support their informal learning activities. As perceived by all participants, the informal curriculum activities are well - incorporated into formal curriculum thanks to the linkages with the professional bodies. For instance, CPA Australia organised visits, meetings, talks, internships and other social events to offer students more real-life experiences to connect knowledge

with reality while ICAEW offered an opportunity of internship for students in Malaysian companies. This finding confirms what previous studies found about the positive impacts of internationalisation activities, especially IoCaH dimensions on graduate employability, graduate employment outcomes and graduate career prospects, (Bennett & Kane, 2011; Jones, 2013; Jones & Killick, 2017; Tran, Hoang, & Vo, 2019; Watkins & Smith, 2019).

Alongside such benefits to the whole university, department, lecturers and students, the great possibility of IoCaH comes from academic agency. To be specific, eight lecturers claimed that IoCaH is also fuelled by their intrinsic motivation and their own awareness of professional development regardless of any external force or requirement from the university, the discipline of accounting, or the significance of the professional bodies. In line with this, the departmental administrator stated that the ethos of sharing, empathy, and openness has been built and promoted among lecturers. For example, some lecturers with poorer English ability take more classes of the MP to reduce teaching load for those who are more English competent so that they can be more devoted to developing HQP courses. In another instance, the participants show their active engagement in curriculum partnership. A5 asserted that: *"prior to any partnerships, we have to assure that our curriculum is 70% of compatibility with what the professional bodies offer hence the process of courses mapping and incorporation is more facilitated and effective; lecturers also become well – prepared and familiar with their curriculum".*

It is argued that the possibilities of IoCaH are presented in the participants' recommendations on the basis of their understanding of the curriculum, the institutional contexts, resources and capacity. When being asked about the ways to tackle the above challenges and concerns in order to accelerate IoCaH, the participants provided both holistic and specific answers. To specify, A2 noted that: *"We need to develop feasible action plans and make more investment to enact IoCaH more effectively. We also need time to become more experienced".* In the meantime, under a more grassroots perspective, A4 put that *"the mind-set of lecturers need to be transformed*

from focusing on techniques and guidelines to paying attention to the nature of knowledge". These top-down and bottom-up recommendations seem to align with the lecturers' desire for more academic exchange and cooperation as well as more purposeful professional development activities. They all believed that these would assist them to understand the concept of IoCaH in accounting and how it is translated into the High Quality Programme at Sen University in particular and in Vietnam on a larger scale. Their enhanced awareness of would strengthen their motivation for engaging in formal and informal curriculum activities in a sustained way.

In a similar pattern, A5 called for more professional development to improve lecturers' ability to develop curriculum outcomes at both programme and course levels. She explained that building student outcomes needs to take into account the current and future trends of the discipline and emphasised that: *"the key outcomes should be lifelong learning and should focus on theory-practice connection"*. Sharing this concern, A2 pointed out that the lecturers have a good disciplinary knowledge but seem to lack of confidence to build outcomes. In his words, *"they normally develop the curriculum based on what they are having rather than what students are lacking and labour markets are calling for, leading to gaps and inconsistencies"*. He specified a way to address this issue such as: *"after a thorough analysis into market needs and student needs, we identify what desired outcomes we aim at, and then we do research into the curriculum and courses to see any alignments and misalignments".* Elaborating on a strategic and systematic process of developing these outcomes, L1, L5 and L8 suggested that there should be an enhancement in the understanding of the policies and practices as well as their bond among lecturers and students so that they can be more aware of learning outcomes to adjust teaching and learning styles. In another comment, L6 notably acknowledged the significance of IoCaH and her idea was shared by most of the participants:

> *The outcomes of the HQP should be annually revised and updated because they are very significant for employability. IoCaH is a substantial way to offer students*

internationalised experiences and outcomes, which enhances their international employability. (L6)

The administrators and lecturers put forward some recommendations about curriculum arrangements. For example, A5 and two lecturers including L4 and L7 suggested adding more courses for enhancing critical thinking skills and other soft skills and removing some foundational courses related to politics and physical education. In the meantime, A1, A2, A4 and other lecturers such as L2 and L8 requested for stricter entry requirement of student English proficiency and students should be classified into levels to join proper classes. They criticised the current IELTS – oriented courses and suggested that their students should learn General English for communicative purposes in two first semesters before taking intensive courses for specialised English. In their view, these courses should be delivered alongside disciplinary courses to supplement and promote EMI learning, as noted by L4: *"both lecturers and students should be supported with on-going relevant English and soft skills courses and e-learning resources to facilitate them in English medium instruction courses and to boost their learning and life skills".*

Besides the recommendations of professional development for curriculum internationalisation, all the lecturers showed an interest in more student exchanges and academic partnerships. Specifically, all five administrators and three lecturers including L1, L5 and L7 recommended increasing linkages between the university and the employers to enhance theory - practice connection and to assure the authenticity and the effectiveness of student internships. Also, according to them, the partnerships should be among universities in and outside Vietnam to promote intercultural learning and to diversify more job prospects for students. In addition, L1 suggested that the university and the department should set up online platforms to bring together current students, alumni and professionals of the field to share and discuss up-to-date disciplinary knowledge as well as good practices in diverse settings. She believed that these channels help enhance graduate employability and strengthen university - enterprise synergy. With a stronger focus on student benefits, some recommended that

students should be further engaged in IoCaH since *"they are equal stakeholders and influencing factors for the effectiveness and success of IoCaH. They need to be awakened about the benefits and the challenges of joining* the High Quality Programme *as well as their responsibilities as lecturers and students" (L8).* A further suggestion about student engagement states that:

> *There should be more informal dialogues among administrators, lecturers, students, employers and external professionals to enhance mutual understanding, awareness of internationalisation and synergies (L2).*

Touching another institutional issue, most participants called for a transparent financial mechanism. In this, informal and formal curriculum activities should be effectively incorporated into the programme so that they can be similarly treated and valued. In a similar way, there should be more specific awards and incentives for administrators, lecturers and students actively engaged in informal and formal curriculum internationalisation. For example, *"students should be praised and granted with certificates of recognition and awards for their active engagement in informal curriculum activities, in the same way as they are when they engage themselves in classroom activities and exams" (A3).* What is more, she requested more funding so that informal curriculum activities can be organised more frequently, more comprehensively and more purposefully since they have taken place on an ad hoc and voluntary basis. She additionally recommended that: *"student should be encouraged to play a more active role in organising events outside classrooms because these events would be as the same as their future working places".*

Undoubtedly, the High Quality Programme with the promotion of English have created a marker of internationalisation – a marker of distinction among the lecturers and the students in Vietnamese universities as discussed in the previous work by Tran and Nguyen (2018) or Nguyen, Hamid and Moni (2016). The study also confirms the arguments for the benefits and the possibilities of IoCaH which have been well documented in the literature across Asia and the globe. It additionally provides empirical

data to illuminate how IoCaH at programme, discipline and course levels through certain approaches and strategies align with institutional motives for international academic recognition and national aspirations for international integration. Yapa (2000) called for the significance of partnership between universities with professional bodies in accounting education in Sri Lanka in producing competent accountants. The study not only provides findings in alignment with Yapa's arguments and offers expansive insights into what lecturers can attain from such partnerships in terms of their personal and professional domains.

The study also sheds light on the possibilities of IoCaH from teacher development initiatives, which is consistent with what Duong and Chua (2016) found in their study on the positive impacts of such initiatives on teacher and student learning when they examined EMI policy in a Vietnamese case study. Likewise, it provides the recommendations for IoCaH put forward by the participants in alignment with what other scholars Vu and Burns (2014), Nguyen, Hamid, and Moni (2016); Nguyen, Walkinshaw and Pham (2017); and Tran, Phan and Marginson (2018) suggested in their previous work on EMI and internationalisation of the curriculum in Vietnamese contexts. It is argued that a typology of linguistic, cultural, institutional and personal dimensions that are discussed in Bradford (2016); Leask (2015); and Tsuneyoshi, (2005) encompass all issues including challenges and concerns; benefits and possibilities and recommendations of IoCaH in the study.

5.6. Within-Case Analysis and Conclusion

As explained in Chapter Four, I employed the comparative case study approach **(**Barlett & Vavrus, 2017) to conducting within-case analysis and cross-case comparison. For this within-case analysis, the analysis within Sen University, I optimised the vertical axis of the approach that offers cross-level analyses on IoCaH between national and institutional scales and among programme, discipline and course levels. Besides, the vertical comparison was also made through comparing insights gleaned from documents and from in-depth interviews with 13 diverse stakeholders at differing levels at Sen University. The within-case analysis aims to achieve the depth of understanding

of IoCaH. It is argued that an understanding of IoCaH in terms of conceptualisation and enactment based on how the High Quality Programme is defined and implemented across such above levels and across sources of data.

Generally, the High Quality Programme is conceptualised in a consistent way at both national and institutional levels (programme, discipline and course levels), and across documents and stakeholders' perspectives. It is defined as an internationalised programme, renovated from the Mainstream Programme and developed from foreign curriculum learning and curriculum adaptation. Being better quality, more advanced and more internationally oriented, the High Quality Programme aims to address the shortcomings of the Mainstream Programme and to generate highly competitive workforce who are knowledgeable, highly skilled, creative, English competent and tech-savvy graduates for regional and global economic integration. The High Quality Programme is implemented at eligible universities with international experiences and good standing in the national league. It takes place in favourable conditions (i.e. small class size, high qualified lecturers and high performing students, more advanced and updated curriculum content, English and Vietnamese delivery, more innovative teaching, learning and assessment activities, more equipped classrooms). The High Quality Programme adopts outcome/competence-based and work-integrated teaching and learning are key approaches to curriculum development and implementation. Academic knowledge and professional skills are set as student learning outcomes; however, these are placed at higher level (more difficult to reach) than the Mainstream Programme and stress English competency and development of professional skills such as ICT, leadership, teamwork, research, and adaptability.

IoCaH in the High Quality Programme across levels place a strong focus on developing internationalised learning outcomes and graduate attributes to enhance local, regional and global employability. However, IoCaH in the High Quality Programme is driven by different rationales. On higher education sector scale, the underlying motives of IoCaH are more politically and academically oriented (i.e. meeting the local demands which are increasingly international, augmenting human resources capacity,

renovating the mainstream curriculum frameworks, keeping pace with regional, international standards and gaining regional, international recognition). In the meantime, under the impetus of financial autonomy and accreditation requirements, IoCaH adds economic and academic value at institutional levels, demonstrated through charging higher tuition fee, foreign curriculum learning and curriculum adaptation rather than curriculum borrowing and curriculum import, and increasing brand name in the national league.

IoCaH at programme level is conceptualised as the process of developing a new, internationalised curriculum by grounding on the existing curriculum framework, foreign curriculum learning and foreign curriculum adaptation. It is enacted through teacher professional development, international cooperation, foreign curriculum learning and adaptation and promotion of EMI. It presents an intersection between inward-looking and outward-looking dimensions of internationalisation and demonstrates a connection among the concepts of internationalisation of the curriculum, internationalisation at home and internationalisation abroad in institutional internationalisation. The findings suggest a critical and expanded conceptualisation of internationalisation of the curriculum, internationalisation at home at the context of a developing country. At accounting discipline and course levels, IoCaH is also conceptualised as the process of innovating the existing curriculum for reaching international accounting standards by adding an international accounting course and infusing global and international dimensions into both formal and informal curriculum aspects from foreign curriculum learning and adaptation as well as curriculum partnership with the professional bodies. It is enacted both “add-on” and “infusion” approaches (Bond, 2003, p.5) to meet international standards and to produce globally and locally responsive accounting professionals.

The study also found a range of challenges and concerns as well as benefits and possibilities of IoCaH in the aspects of curriculum, conditions, resources and capacity. These aspects can be also categorised into a typology of linguistic, cultural, institutional and personal dimensions in light of the literature on EMI and internationalisation of the

curriculum (Bradford, 2016; Leask; 2015; Tsuneyoshi, 2005). The study confirms the findings of the previous studies on EMI, internationalisation at home, and internationalisation of the curriculum in diverse contexts. However, it adds to the literature by providing novel and sophisticated insights into IoCaH at diverse levels, in both formal and informal dimensions, under divergent and convergent perspectives in a developing context where there are very few empirical investigations into the topic. The below table illustrates the framework of IoCaH in terms of conceptualisation and enactment at Sen University.

Table 5.5: Framework of IoCaH conceptualisation and enactment at Sen University

Political, economic and academic drivers				
IoCaH at Sen University	**Conceptualisation**	**Key goals**	**Enactment Approaches and Strategies**	**Challenges and Possibilities**
IoCaH at programme level	• IoCaH as a curriculum renovation	• generating highly competitive workforce for global economic integration	• basing on the MP curriculum framework, • foreign curriculum learning, • foreign curriculum adaptation, • teacher professional development, • international cooperation, • promotion of EMI	• curriculum, conditions, resources and capacity issues

IoCaH at discipline and course levels	process • HQP as internationalised programme – product of IoCaH	• reaching international accounting standards • producing locally, regionally, globally responsive accounting professionals	• adding an international accounting course, • infusing global and international dimensions into both formal and informal curriculum aspects, • foreign curriculum learning and adaptation, • curriculum partnership with the professional bodies	• linguistic, cultural, institutional and personal dimensions
Global, regional, national, institutional contexts				

Framework explained

IoCaH at programme, discipline and course levels at Sen University is broadly conceptualised as a curriculum renovation process drawing on the existing curriculum framework, foreign curriculum learning and curriculum adaptation. The High Quality Programme is the internationalised programme and the product of IoCaH. At programme level, the key goal of IoCaH is generating highly competitive workforce for global economic integration and it is enacted by teacher professional development, international cooperation and promotion of EMI. At accounting discipline and course levels, the key goals of IoCaH are reaching international accounting standards and producing locally, regionally, globally responsive accounting professionals. It is enacted by adding an international accounting course, infusing global and international dimensions into both formal and informal curriculum aspects, foreign curriculum learning and adaptation and curriculum partnership with the professional bodies. IoCaH at programme, discipline and course levels are driven by a layer of diverse contexts including global, regional, national and institutional and a set of political, economic and academic drivers. The process is directly hindered or enabled by issues of curriculum, conditions, resources and capacity as well as linguistic, cultural, institutional and personal dimensions.

Chapter Six

Internationalisation and Curriculum Dimensions in New Zealand Higher Education

6.1. Introduction

Similar to chapter 4, this chapter is concerned with setting a national background to understanding IoCaH at programme, discipline and course levels at Silver Fern University, in order to answer the second question[49] of the study. It begins with reviewing key trends of New Zealand international education between 1950s and 1980s under the paradigm of education as aid. It then moves to a discussion on New Zealand international education and New Zealand higher education reforms between mid - 1980s and 2011[50]. It next provides a thorough examination into evolving landscapes of New Zealand international education since 2011 through a deep analysis into related national policies. Because the dimensions of *curriculum* and *internationalisation* are closely associated with the concept of IoCaH, the chapter discusses relevant insights into these dimensions from the documents to obtain a conceptual framing of IoCaH at national level. The chapter ends with a conclusion of the key points.

6.2. New Zealand International Education from 1950s to 1980s

New Zealand international education was featured with the signature aid programme, the Colombo Plan in 1950 (Smith & Parata, 1997). Under Commonwealth Scholarship, Colombo Plan schemes and bilateral aid programmes internationalisation in New Zealand higher education was demonstrated in mobility inbound and outbound between New Zealand with Anglophone countries, Western Europe, South East Asia,

[49] How is IoCaH conceptualised and enacted in the accounting programme at the Silver Fern University?

[50] because the year marked the release of the Leadership Statements for International Education that shapes and guides the contemporary landscape of NZIE

and Pacific countries on the basis of political and academic agendas (Collins & Lewis, 2016; Smith & Parata, 1997). As Butcher (2002) postulated, the Colobo Plan provided support for development to the developing countries in Asia and to expand "humanitarian principles" (p.26). Education as aid at that time played a strategic role in New Zealand's foreign affair policy (Butcher, 2002).

Between the 1970s and 1980s, the national policy shifted its focus on trade due to the increasing burdens on educational infrastructure (Butcher, 2002). To illustrate, early 1970s, a $100 surcharge was placed on international students even though the fee was not introduced (ibid). With respect to trade, the changes in the sector structure and the economy model, coupled with the endorsement of the Education Act 1989 have fuelled internationalisation under a more competitive paradigm by adopting a full-fee-paying mechanism for international students, enabling international education to become an export good (ibid). Later, in 2001, according to Butcher (2002), the motto of education as aid tremendously decreased in its sense and practice. This has shaped the landscape of NZIE in the contemporary times with a strong focus on education as trade or export education.

6.3. New Zealand International Education from mid 1980s to 2011

Evans et al. (1996) stated that from 1984 to 1995, New Zealand shifted from a closed and centrally controlled economy to a more active economy through the key changes including state decentralisation, removal of subsidisation, corporatisation, privatisation, and marketisation. Jiang (2005) called this shift as a neoliberal economic reform with two goals of restructuring the domestic economy and opening up to the world economy. McLaughlin (2003) elucidated that these changes might be account for general public sector reform happening in many countries.

The shifting status of the economy "from a strongly regulated and protected" one to "a liberalised market" one (OECD, 2008, p.16) entailed a transformation from an elite higher education system with low participation rate to a more competitive and mass one that increases participation rate from the involvement of private contributions from mid

to late 1980s and late 1990s (McLaughlin, 2003). As a result, New Zealand transformed from “more or less free tertiary education and relatively universal student allowances” to “where fees are charged to students, student allowances are highly targeted by income and student loans are widely used” (McLaughlin, 2003, p.6). In other words, as Jiang (2005) described, it shifted “from an elite, state-funded and controlled, regulated and inward-looking system to a user-pays, mass, state-supervised, deregulated and outward-looking system”, focusing on “a competitive market model orienting towards deregulation, liberalisation, privatisation, commodification and commercialisation” (p.238).

In line with the changes in the economic system, Martens & Stark (2008) noted that from the mid-1980s onwards, the primary focus of education policy shifted from “citizenship” to “the national economy” and universities became enterprises with an aim not only “to improve educational efficiency” but also “to change the very nature of education from a public to an economic good” (p.9). The OECD (2006, 2008) also pointed that New Zealand’s proactive participation in international education as commodity from the 1990s onwards. This was signified through the operation of New Zealand international education, now known as Education New Zealand (ENZ) as a marketing body and the introduction of Code of Practice for the Pastoral Care of International Students in 2001 as a macro guide for institutions. According to the OECD (2006, 2008), New Zealand higher education covers a broad range of all post-school education and training, normally identified as tertiary education organisations. These organisations include public tertiary education institutions, private training establishments, industry training organisations, and adult and community education providers.

From 2000 onwards, the government accelerated international education as export industry by funding marketing strategies and developing strategic blueprints of export education for sustainable growth such as International Education Framework and Tertiary Education Strategy 2002 – 2007 (Jiang, 2005; Martens & Stark; 2008; OECD, 2008) that placed a stress on the need to become more internationally connected

among New Zealand universities (OECD, 2008). As such, as claimed by Martens & Stark (2008), the promotion of international education was "professionalised" and "institutionalised" (p.9). The OECD (2008) indicated that, internationalisation at institutional level is integrated in missions, strategies and activities; and national and institutional responses indicate "intrinsic" and "extrinsic" dimensions of internationalisation (p.36).

International Education Agenda 2007-2012 distinguised that international education encompasses "international programmes, perspectives and activities" while internationalisation refers to "the process through which these are implemented" (MOE[51], 2007, p.4). Internationalisation at home was perceived as a range of activities such as providing curricula and programmes with international/intercultural content and perspectives; offering joint degrees or courses with overseas institutions with the optimization of cultural diversity, international experts, and ICT; and engaging cultural and ethnic groups as well as international students in teaching, research or extracurricular events. Meanwhile, internationalisation abroad was conceptualisied as mobility activities such as academic exchanges, provision of educational services and consultancies, developing joint programmes or establishing franchising campuses offshore (MOE, 2007). Students in internationalisation abroad experiences could have chances to interpret how local issues are shaped and driven by world events and global contexts. From then, their respect of national identity and their global citizenship are fostered (MOE, 2007).

According to the agenda, internationalisation was also considered as means to achieve economic, academic, socio-cultural goals that cater to international students, domestic students, New Zealanders and the whole country: "(1) New Zealand students are equipped to thrive in an inter-connected world; (2) International students are enriched by their education and living experiences in New Zealand; (3) New Zealand providers are strengthened academically and financially; (4) New Zealand receives wider economic and social benefits" (MOE, 2007, p.6). In light of the literature, it can be

[51] Ministry of Education, New Zealand

argued that internationalisation in New Zealand higher education was conceptualised as broad and multi-dimensional including a multitude of activities at domestic and transnational settings. In this sense, IoCaH was also embedded and developed in the national agenda.

6.4. New Zealand International Education from 2011 onwards

New Zealand has been one of the Anglophone host countries of international education and has achieved remarkable achievements. Paul Clark (2018) in his recent report on NZIE insight claimed that: “New Zealand has more international students per head of population than any of the countries it competes against” (p.10). According to Clark (2018), the number of international students at NZ universities in 2016 is 20.000, among which Chinese and Indian students accounted for half of all international enrolments in 2016 (China 29%, India 21%). He also explained that NZIE is driven by the global demands for international education. These demands root from the fact that local education systems in other countries, especially developing ones are unable to keep pace with the increasing skill requirements of knowledge-based and innovation-driven economies. Thus, internationalisation in New Zealand is sought after to overhaul the existing systems. Simultaneously, individuals who are increasingly global in mind-set and mobility across the world also aspire for international education experiences in New Zealand. In this way, it is noted that internationalisation in NZHE is accelerated by such push and pull factors.

The Leadership Statement for International Education 2011 and The Tertiary Education Strategy 2014-2019 released by the New Zealand Government were considered as the blueprints guiding international education in New Zealand at national and institutional levels from 2011 to 2018. The years 2017 and 2018 saw significant advancements in visions, outcomes, goals, objectives, approaches and strategies of international education in New Zealand. These were evidenced in the government’s proclamation of the International Student Wellbeing Strategy and the International Education Strategy 2018-2030. Apart from the policy documents as abovementuoned, ENZ issues annual Statement of Intent to portray contemporary New Zealand

international education landscapes, trends as well as outcomes and implementation frameworks. A prominent message throughout the Statement of Intent documents between 2014 and 2018 is that international education makes a major contribution to New Zealand's economic prosperity and growth, supporting the key government priority of developing a more comprehensive and productive economy. From a thematic and content analysis of relevant policy documents, the below sections offer analytical insights into international education in New Zealand underpinned by such policies. These insights formulate an understanding of IoCaH at national level and support an investigation into it at institutional levels reported in the next chapter.

6.4.1. Value

The literature indicates that the value of New Zealand international education has been demonstrated through economic, academic, social and cultural benefits; with economic ones dominating (Collins & Lewis, 2016; Jiang, 2005; Martens & Stark; 2008; McLaughlin; OECD, 2008; Smith & Parata, 1997; Shannon, 2009). Kalafatelis, Bonnaire and Allisto (2018) in an ENZ report listed a wide array of benefits of New Zealand international education to diverse facets in New Zealand besides economic value. These include national and regional economies, tourism, soft diplomacy, international trade, business, innovation and the workforce, and community-based, cultural and educational value.

Firstly, in economic terms, international education is the fourth largest export industry in New Zealand (ENZ, 2017). It has supported the implementation of Trade Agenda 2030 and Business Growth Agenda and has built a more competitive economy for New Zealand under the impact of global fiscal crisis (ibid). It has contributed to "lifting New Zealand's long-term growth rate", "closing income gaps with comparable economies" and reinforcing "the links with trading Asian, European, and Pacific partners" (ENZ, 2011, p.3). As in the International Education Strategy 2018-2030 stated, it generates economic benefits not only to the New Zealand economy but also to regional ones and enhances "global trade, investment links and international collaboration" (ENZ, 2018, p.8). Specifically, the international education industry was

valued at $2.60 billion in 2012 (ENZ, 2016) and at $2.85 billion in 2014. It jumped to $4.28 billion in 2015, to $4.47 billion in 2016 (ENZ, 2017). Impressively, the figure rose to $5.1 billion in 2017, from inland and offshore sources supporting just under 50,000 jobs (ENZ, 2017). According to the SoI 2015-2019, it is likely that the current value of New Zealand international education will meet the target of $4,8 - $6.2 billion by 2025 (ENZ, 2015).

In higher education, New Zealand universities have been forced to generate additional revenues from recruiting international students for study programmes and exporting educational services offshore due to the reduction of Government funding and the predicted flattening of domestic enrolments by 2025 (Jiang, 2005; Martens & Stark; 2008; OECD, 2006, 2008; ENZ, 2011). To execute growing international linkages as one of the six priorities of tertiary education strategy 2014-2019, New Zealand universities were expected to “develop and maintain mutually beneficial education and research relationships with key partner countries”, “enhance their business growth strategies” in order to “market and promote New Zealand as a competitive destination for international education”, “provide a high quality educational experience for international students in New Zealand including pastoral care”, “increase the value of offshore provision of education products and services, in collaboration with others where appropriate”, and “deliver high quality and internationally recognised qualifications that meet the needs of international students” (MOE, 2014, p.19). Additionally, the institutions were encouraged to promote the export of technology-enhanced education through online learning programmes to accelerate institutional income and contribute to the nation’s economic growth.

Secondly, in terms of academic and cultural aspects, the literature indicates that in order to meet the increasing demands of the globalised knowledge economy and to obtain a reputable standing in the regional, global leagues, it is imperative for any university across the globe to internationalise learning, teaching and research activities. It means that internationalisation at institutional level is critical because it is considered as an effective means to address these demands. Therefore, as indicated in the tertiary education strategy 2014- 2019, internationalisation is critical to New Zealand higher

education because it has enriched the system and has enhanced domestic learning and teaching from “an internationally competitive curriculum and access to high quality internationally recognised teaching staff” (MOE, 2014, p.18). At the same time, the valuable contribution of international students in bringing international dimensions to universities and in fostering their research capability is well – recognised (MOE, 2017). According to tertiary education strategy 2014-2019, all students would enhance their understanding and respect for their own and other cultures from global learning contexts provided by international education. In addition, international education has augmented “cultural capital” for the New Zealanders and “cultural diversity” for the domestic communities (ENZ, 2018, p.8) by “understanding of other languages and cultures” (MOE, 2017, p.5).

Thirdly, international education has leveraged other social areas such as tourism and immigration. To illustrate, it has attracted foreign visits from international students’ families and friends during their studies in New Zealand (ENZ, 2018). It has improved the quality and productivity of the New Zealand workforce (ibid), encouraging the immigration of highly skilled people including international students “who can more easily adapt to local societies and opportunities” due to the trend of aging population and “the expanding number of domestic retirees” (ENZ, 2011, p.5). Additionally, it has offered “New Zealand lifelong ambassadors” (MOE, 2017, p.5) promoting New Zealand education by sharing their good experiences with their local communities (MOE, 2014) and fostering New Zealand prosperity through “closer international linkages and business opportunities” (ISWS, 2017, p.5) after their graduation and home return.

6.4.2. Visions, Goals and Objectives

The Leadership Statement for International Education 2011, which was the blueprint of New Zealand international education between 2011 and 2018, set a vision that “New Zealand’s quality education services are highly sought after internationally and expand our international social, cultural and economic engagement” (ENZ, 2011, p.7). This vision statement has changed into the “future” statement - the “outcome” statement claiming that “a thriving and globally connected New Zealand through world

class international education" (ENZ, 2018, p.2) in the recently published blueprint of the IES 2018-2030. This aligns with the government's vision for the whole education system which is expected to be a high-quality, fair and inclusive, offering all New Zealanders with learning opportunities with specific expertise and engagement with people whose different backgrounds and diverse viewpoints to prepare them for the future. (ENZ, 2018).

There is a striking difference in envisaging New Zealand international education between these statements. The latter statement in IES 2018-2030 seems more general at first glance but reads bolder with the words such as "thriving", "globally connected" and "world-class". From this, it can be construed that "world class international education" as the effective and desirable means to the end of "a thriving and globally connected New Zealand". This statement also reveals a dynamic interplay between the end and the means. Articulating New Zealand as the focal point and using "globally" instead of "internationally", the latter statement refers to the trends of positioning New Zealand in a broader setting and benefiting New Zealand in a more inclusive and comprehensive way from international education. It can be argued that the linguistic change in the use of the words "future" and "outcome" for delivery of the same discourse indicates a strong determination and a consistent pathway from New Zealand government agencies towards achieving the best quality of international education.

To better articulate the vision statement of the Leadership Statement of International Education 2011, three goals were set to leverage "the size, scale and sustainability of the industry by 2025" (ENZ, 2016, p.2). They included (1) "New Zealand's education services delivered in New Zealand are highly sought after by international students", (2) "New Zealand's education services in other countries are highly sought after by students, education providers, businesses and governments overseas", and (3) "New Zealand makes the best possible use of its international education expertise to build skills in our work force, to grow research capability and to foster wider connections between New Zealand and overseas firms" (ENZ, 2011, p.12.). The respective objectives of the first two goals were totally quantitative and numerical.

To illustrate, “New Zealand will, over the next 15 years double the annual economic value of these services to $5 billion, through increasing international enrolments”, “increase annual revenues from providing education services offshore, to at least $0.5 billion”, or “increase the number of international students enrolled in providers off-shore, from 3,000 to 10,000”. Apparantly, these two goals and respective objectives focused on the growth and the capacity of international education through enhancing higher education as export market both inshore and offshore to benefit New Zealand financially. To achieve such numerical goals and objectives, the Leadership for International Education also emphasised the equal significance of the international relationships quality (ENZ, 2016; 2017).

In the meanwhile, the third goal of the Leadership Statement of International Education 2011 was associated with a range of specific objectives such as (1) developing and sustaining “relationships with key partners in Asia, the Pacific, the Middle East, Europe and America”, (2) doubling “the number of international postgraduate students from 10,000 to 20,000”, (3) increasing the transition rate from study to residence for international students with bachelors level qualifications and above, and (4) increasing “New Zealanders’ skills and knowledge to operate effectively across cultures” (ENZ, 2011, p.12). This highlighted the quality of international education in general and on the quality of international students in particular to bring cultural and social benefits to New Zealand. However, it was still to some extent quantity oriented and economically driven.

The future and outcome statement of New Zealand international education in the International Education Strategy 2018-2030 was specified and elaborated through three corresponding goals and related objectives in alignment with New Zealand Government’s recent aspirations of “sustainable economic development and education that equips students for the 21st century” (ENZ, 2017, p.7). The strategy has moved towards inclusive and sustainable internationalisation of education to bring economic, social and cultural benefits for all. As stated in International Education Strategy 2018-2030 (2018), grounded on New Zealand’s quality education system, New Zealand

international education aspired to offer both quality education outcomes for international students and global opportunities for domestic students and institutions. To specify,

- students are offered excellent education and student experience;
- New Zealand international education achieve sustainable growth for its high quality, high value and distinctiveness;
- the vast value is shared across regions and New Zealand international education flourishes from diversity and innovation of markets and products;
- all students obtain knowledge, skills and capabilities to exercise global citizenship;
- and New Zealand international education enhances stronger connections with the world for New Zealand and New Zealanders understand and embrace the value of NZIE

(ENZ, 2018)

Although the first goal and its associated objectives mentioned “excellent”, “high quality” education (ENZ, 2018, p.5), this content seems rather ambiguous as it is conveyed in merely short phrases such as “the high standards of the best providers”, “quality education is at the heart of what we do, and all providers have a critical role in delivering it”, and “make sure that we address quality issues quickly, efficiently and fairly” (ibid). Yet, the whole goal is international student-centrered, prioritising international student experience and wellbeing which were also the foci of the pastoral care documents in 2002 and 2016 and of the recently released International Student Wellbeing Strategy. A shared vision of international student wellbeing in New Zealand international education put that “international students feel welcome, safe and well, enjoy a high quality education and are valued for their contribution to New Zealand (MOE, 2017, p.4). Within this vision, the four outcome areas involve “economic wellbeing - international students are able to support themselves”, “education - international students achieve educational outcomes that support their future pathways and choices”, “health and wellbeing - international students are safe and well” and “inclusion - international students are welcome, valued and socially connected” (MOE, 2017, p.7). Followed by the ISWS, the first goal and its objectives of the International

Education Strategy 2018-2030 confirm a message that student wellbeing is at the heart of New Zealand international education sector (ENZ, 2018). As regards student experience, it is believed to be important way to make New Zealand distinctive from other study destinations by “providing students with new perspectives and truly authentic New Zealand experiences” (ENZ, 2018, p. 15) in and outside institutions. This reflects a tendency to comprehensively embed local New Zealand dimensions in international students’ experiences.

While the first goal emphases the engagement of international students in New Zealand education, the second goal embraces inclusivity and diversity to bring sustainable and all-encompassing benefits of international education to New Zealand and its citizens across the country. As defined in the International Education Strategy 2018-2030, sustainable growth linked with “delivering quality education and student wellbeing”, “a diversity of markets”, “innovative products and services”, and “taking account of immigration and labour market considerations”. It means that this goal takes all factors of quality, quantity, diversity, all stakeholders involved and all benefits into equal account to achieve both growth and sustainability of international education. It aligns with government’s broader economic objective of improving “the wellbeing and living standards of New Zealanders through a sustainable, productive and inclusive economy (ENZ, 2018, p.18). It is also in accordance with Government’s priority of “a low-carbon economy, with a strong diversified export base, that delivers decent jobs with higher wages and reduces inequality and poverty” (ibid).

The third goal stresses global citizenship education as the key outcome of New Zealand international education. In the strategy, global citizenship education is conceptualised in the dimensions such as “a sense of belonging to a broader community and common humanity”, “political, economic, social and cultural interdependency and interconnectedness between the local, the national and the global”, and “knowing who we are, what we stand for and where we sit in the world” (ENZ, 2018, p. 22). Thus, the graduates of global citizenship education are those who own essential knowledge, skills and capabilities to live, work and learn across the globe.

Specifically, they have open, internationally connected, outward – looking mindset and have intercultural knowledge and competence. It is also expected in the strategy that such features of global citizenship education can boost academic, social and cultural benefits through “stronger global connections, research links and partnerships for New Zealand”(ENZ, 2018, p. 22). The strategy also indicates that in order to enact and to promote global citizenship education, it is critical for the New Zealanders to enhance their awareness of international education benefits and to offer support and contribution to the system to create high quality and distinctive student experiences and to promote international student wellbeing.

6.4.3. Outcomes, Impacts and Outputs

Four years ago, the dominant outcomes of international education were economically driven although social and cultural outcomes were mentioned throughout all policy documents For example, in the Statement of Intent 2015-2019 and Statement of Intent 2016-2020, the key intermediate outcome of New Zealand international education was increased economic value from the growth of international students studying in New Zealand and from education products and services delivered offshore. However, there has been a shift of attention to and emphasis on academic, social and cultural outcomes in the recent documents such as the International Student Wellbeing Strategy, the International Education Strategy 2018-2030, and the Statement of Intent documents (see ENZ, 2017; 2018). For instance, the discourses of outcomes in such documents included “social and cultural participation and well-being” (ENZ, 2017, p.15), “education that equips students for the 21st century” (ENZ 2018b, p.13) and “sustainable economic development” (ENZ, 2018b, p.13).

In line with the goals and the outcomes of international education, the SoI documents also set the corresponding impacts such as: “international students have a positive experience” and “New Zealanders value the social and cultural benefits that international education brings” (ENZ, 2018, p. 13). Even though social, cultural and academic outcomes and impacts are further highlighted in the recent policy documents and the international education policies in New Zealand have shifted the priorities from

growth to diversity and quality, the strategic plans for the new priorities seem unclear and questionable. From the policy documents, the rhetoric of global citizenship education through international education is evident; however, there seems to be lack of evidence and data to portray the current status quo of diversity and quality issues at New Zealand universities and the general landscape of New Zealand international education with regard to such issues. As such, it seems obscure to track the proposed pathways to make the rhetoric become the realities at institutional levels.

The outputs were added as new areas in the two recent SoI documents 2017-2021, 2018 -2022, in accordance with the above impacts and outcomes. However, they lacked specificity and merely focused on the advancement in the role of ENZ from a marketing body to the body of thinking, implementing and monitoring international education in New Zealand. For example, some of the outputs included “informing and influencing government agencies”, “delivering industry intelligence and insight” (ENZ, 2017, p. 15), or “positioning New Zealand’s distinctive education brand for quality and value” (ENZ, 2018, p. 13). Among these, the output that stated “New Zealanders at home in the world and the world at home in New Zealand” (ibid) might possibly link with IoCaH. Nevertheless, it sounded too abstract to convey the idea that international education benefits New Zealand socially, culturally and comprehensively in diverse contexts.

6.4.4. Approaches and Strategies

The approaches and strategies of international education in New Zealand have been implemented, monitored and evaluated through a “joined –up” mechanism and a collective leadership among government agencies and education providers. The approaches include the promotion of inbound and outbound student mobility, the expansion and the impact of transnational/ cross-border education and the enhancement of the New Zealanders’ awareness and local communities’ appreciation of international education. They are adopted to realise the visions, to enact the goals and objectives as well as to generate the outcomes, outputs and impacts as aforementioned. Along with these approaches, the strategies are diverse and varying

according to the trends of international education at particular times.

Between 2011 and 2016, the first strategy focused on marketing New Zealand as a desirable studying and living destination as well as promoting it as an export market for offshore education services through the use of New Zealand's Education Story and the marketing bands ("Think New' brand or the "The Brand Lab"). The second strategy was working across ministries such as the Ministry of Business, Innovation and Employment, the Ministry of Education, The Ministry of Foreign Affairs and Trade and other bodies such as Immigration New Zealand, New Zealand Trade and Enterprise, Tourism New Zealand, and New Zealand Inc. agencies inshore and offshore to sustain growth and address any barriers. The third strategy was strengthening the capability of the international education industry by using the International Education Growth Fund and being guided by industry roadmap and sector roadmaps. The fourth strategy was providing scholarships to domestic students for overseas study and to international students to study in New Zealand for cultural, political and social linkages. It is noted that these strategies are provided and enacted by ENZ as the government body at national level and a influence leader of international education in developing industry capability as well as sustaining and growing markets (ENZ, 2016).

From 2017 onwards, the release of the new goals in the International Student Wellbeing Strategy and the International Education Strategy 2018-2030 has compelled more advanced and sustainable approaches to New Zealand international education. As a result, there are a number of changes in the discourse of international education in these policy documents. ENZ has lead international education not only in providing thinking and implementation plans but also in offering information and intelligence provision on international education's markets, student experiences, education and products, current states of international education on national and global scales, in order to better meet the needs of the industry and government (ENZ, 2017; 2018). To illustrate, the data and insights can be used to improve the decision making process of government agencies that affects the industry. In another instance, the feedback collected from international students would be mapped against global benchmarks to

ensure a quality student experience and these results would be well received by education providers, government agencies and local communities groups to promote international student well-being their positive New Zealand experience. Importantly, the intelligence and insightful information provided by ENZ is much likely to support strategies and plans for international education at institutional level. From such amenities from ENZ, New Zealand is expected to have a more competitive edge in compared to other competitors of international education (ENZ, 2018).

In order to drive value to New Zealand from mobility and education service exports in a more purposeful and inclusive way, the strategies of administering scholarship programmes for inbound and outbound flows and story-telling have been still implemented. Under the principles of market diversification and regional diversification within New Zealand, these strategies aim to benefit all international students and local communities across New Zealand. An instance of the first strategy is the Prime Minister's Scholarships for undergraduate New Zealanders for exchange or short study tours in Asia and Latin America. Another example is the New Zealand International Doctoral Research Scholarships Programmes for top international students across the world or New Zealand Aid Scholarship Programmes for particular developing regions such as ASEAN or the Pacific countries. This strategy aligns well with the goal of developing global citizenship education set in the International Education Strategy 2018-2030 (i.e. enhancing all students' global outlooks, knowledge, and skills from mobility schemes).

With respect to story-telling strategy, this strategy is tied to the strategy of international wellbeing and the goal of sustainable growth set in the International Student Wellbeing Strategy and the International Education Strategy 2018-2030. It would help capture "the hearts and minds of international students and their families" (ENZ, 2018, p.12) through the stories of New Zealand's distinctive education experiences. It would reinforce the perception that "New Zealand is an open, welcoming country that provides students with a diverse range of rich and rewarding education experiences to prepare them for the future" (ENZ, 2018, p.12). In addition, it would

promote domestic students and local people's understanding and support of international education through the stories of positive impacts that international education brings to New Zealand and its citizens. Implementing such strategies, not only academic, social and cultural benefits but also political benefits involving public diplomacy and "soft power" from New Zealand education are strongly expanded and intensified.

Despite very little insight into IoCaH in the literature on New Zealand international education, the MOE's survey - phase two on internationalisation of the teaching and learning (IoTL) at eight New Zealand universities in 2014 provided some relevant information on IoCaH on national and institutional scales because IoTL is an important part of IoCaH. The questions of the survey were prompted by the literature of internationalisation in general and internationalisation of the curriculum and internationalisation at home in particular. The findings are summarised in Table 6.1. It is noted that the answers do not indicate the response rates because they vary by question. While the survey revealed particularistic insight into IoTL in New Zealand, some key findings are consistent with those of institutional strategies of internationalisation in regional or national surveys and investigations in other OECD universities (see Beelen, 2016; de Wit, Hunter, Howard, & Egron-Polak, 2015; OECD, 2012; Knight, 1995, 2008, 2012; Whalley, et al., 1997).

Table 6.1: National Survey on Internationalisation of Teaching and Learning in New Zealand in 2014

Open - ended Questions	Selected answers
What is meant by IoTL?	• internationalising the experience of all students • internationalising the experience of international students
What activities support IoTL?	• grants on IoC, IaH iniatiatives • conferences, seminars, guest lecturers • cultural awareness workshops to all staff
What approaches to IoTL?	Key approach: integration approach • through case studies • international dimensions in all courses • international dimensions in specialised courses
In what ways is collaborative learning between domestic and international students facilitated?	• institution-wide initiatives (i.e. international friendship programme, project work and membership within student associations, international buddy programme • faculty-specific initiatives (i.e. study abroad or student exchange) • interaction is also fostered through an active AIESEC • developing multicultural study groups to explore cultural

	differences • mixing students in class projects
In what ways are international students considered as a resource for teaching and learning?	• engaging international students in teaching and learning activities • providing teacher professional development for cultural awareness/cultural competency to help them facilitate effective collaborative learning between domestic and international students. • international students bring benefits to domestic students, helping them to become more culturally aware • facing certain barriers/challenges (i.e. language and culture differences, lack of capacity, diversity and inclusion issues)
In what ways are international languages taught?	• no universities offer courses in South East Asian languages • foreign languages mainly include Western Europe, Korean,

	Chinese and Japanese
In what ways are international capabilities promoted?	• no particular courses support international capability development • international perspectives are embedded into all courses and through student exchange • increasing international capabilities of staff through staff exchange or sabbatical arrangements or professional development (i.e. overseas conferences, international research partnerships) • regarding international awareness and global competence as a desired graduate outcome and international capabilities in graduate profile • promoting IoC and global citizenship education • should be encouraged but not compulsory
What are co-curricular international learning opportunities?	co-curricular international learning opportunities, an international leadership programme, service learning, clubs, buddy programmes, peer mentoring
Are formal work programmes to increase international experiences for all students promoted?	Four universities said yes, two said no and two skipped the question.

The insight into IoCaH gleaned from the national survey of IoTL acts as critical base for the study on IoCaH at institutional levels such as programme, discipline and course levels. Will Shannon (2009) in his study on national policies in New Zealand International Education called for “the pursuit of full internationalisation, specifically the creation of truly international institutions where the recruitment of international students, the facilitation of reciprocal student exchange, and the promotion of internationalisation at home are all important and complementary activities driven not by economic reason, but instead based primarily on academic, social and cultural rationales” (p.96). In another case, Sherrie Lee (2018) argued that an important aspect of international student experience is linked with academic performances and encounters. Amongst the shifting landscape where international student well-being and international learning experiences are prioritised, this thesis argues that IoCaH is a worthwhile topic for examination in New Zealand and it becomes more significant for institutional investigations.

6.5. Conclusion

This chapter discusses New Zealand international education reforms under the neo-liberal forces and the evolving trends from aid to trade since mid – 1980s up to now under differing policies. In line with the transformation from a regulated market to more liberalised one, New Zealand international education has shifted from an elite system to a mass one with competitive market model and aspiration for globalised knowledge economy. While the economic value has been stressed, it has been looking for sustainable and comprehensive growth with academic, social and cultural motivations. Thus, a range of recent national policies have shifted focus on quality and diversity rather than growth in quantity. Placing student wellbeing and learning experiences at its core, New Zealand international education has prioritised two key approaches including inbound and outbound student mobility and enhancing the New Zealanders’ awareness and local communities’ appreciation of international education. While international education has been viewed as export industry in New Zealand on national scale, internationalisation is embedded across institution-wide activities in New Zealand

universities, encompassing both abroad and home dimensions. However the extent to which each dimension is demonstrated is little documented in the literature.

Chapter Seven

Internationalisation of the Curriculum at Home: Programme, Discipline and Course Levels at Silver Fern University

7.1. Introduction

This chapter presents and discusses the findings related to IoCaH at programme, discipline and courses levels at Silver Fern University. It answers the second research question of the study: *"How is IoCaH conceptualised and enacted at programme, discipline and course levels at Silver Fern University*?. Because the B.Com in accounting is the programme selected for examination at the New Zealand research setting, the question is specified as: *"How is IoCaH conceptualised and enacted in the B.Com in accounting at Silver Fern University?"*

Specifically, it reports on empirical evidence from 16 in-depth interviews (see Table 7.1. for demographic information) and from the university, school and departmental documents including internationalisation strategy, international growth strategies, graduate profile, course guidelines and course outlines, as well as website content areas about programme development and co-curriculum activities. The findings are also thoroughly discussed in light of relevant literature.

The chapter consists of eight key sections. The first section provides insights into how IoCaH at programme level is conceptualised within the internationalisation agenda and the graduate profile framework, followed by a presentation of its enactment process at that level in the second section. The third section presents the conceptualisation of IoCaH at discipline and course levels, particularly in the B.Com in Accounting while the fourth section is concerned with delineating how it is enacted at such two levels. The fifth and the sixth sections respectively outline the challenges and concerns and the benefits and possibilities of IoCaH at programme, discipline and course levels. The

seventh section provides a short discussion on the findings, followed by the last section which offers some account of within-case analysis and concluding remarks.

Table 7.1: The Participants' Demographic Information

Role	No	Pseudonym	Working Areas	Gender	Nationality
Administrator (university level)	1	AGP	Formal and informal curriculum	Female	Non - NZ
	2	AUI	Informal curriculum	Male	NZ
	3	AGH	Informal curriculum	Male	NZ
Administrator (departmental level)	4	ASC	Formal curriculum	Male	NZ
	5	SS1	Informal curriculum	Male	NZ
Staff (departmental level)	6	SS2	Informal curriculum	Female	Non-NZ
	7	SS3	Informal curriculum	Male	NZ
Academic staff & administrator (departmental level)	8	AA1	Formal curriculum	Female	NZ
	9	AA2	Formal curriculum	Male	NZ
Academic staff (departmental level)	10	A1	Formal curriculum	Male	NZ
	11	A2	Formal curriculum	Male	NZ
	12	A3	Formal curriculum	Male	Non-NZ
	13	A4	Formal curriculum	Male	Non-NZ
	14	A5	Formal curriculum	Male	Non-NZ
	15	A6	Formal curriculum	Male	Non-NZ

	16	A7	Formal curriculum	Female	Non-NZ

7.2. Conceptualisation of IoCaH at Programme Level

7.2.1. IoCaH within the Institutional Internationalisation Agenda

The empirical data reveals that there are a range of internal and external stakeholders involved in IoCaH at programme level[52]. They include administrators at university, school, and departmental levels, lecturers, internationalisation and accreditation support staff and accreditation bodies. Thus, there are multiple ways of interpreting IoCaH through diverse documents and the participants' viewpoints at Silver Fern University. IoCaH has not been explicitly stated in the institutional documents; however it has been an important part of the institutional internationalisation agenda. Specifically, it has been perceived as closely linked with accreditation requirements and the university's International Growth Strategies under economic rationales. Furthermore, it has been conceptualised as a pivotal means to foster the graduate attributes of bi-culture competence and global awareness within the university's graduate profile. The below delineates such conceptual dimensions of IoCaH which are at dynamic interplay at Silver Fern University.

The internationalisation strategy of Silver Fern University found from its website in 2017 indicates that Silver Fern University has integrated international dimensions into the university functions such as teaching, training, research and services under a process – based approaches. This aligns with definitions of internationalisation of higher developed by Knight (1994; 2003) and de Wit and Hunter (2015). The key outcome of internationalisation is set in accordance with the university mission that focuses on developing graduates who are able to make distinctive changes in their lives and in the globalised world. Viewing internationalisation as *"a broad term",* A2 claimed that "*it is not necessary to compartmentalise what is at home and what is abroad".* In his sense, in policy and in practice, IoCaH has been part of the holistic agenda which contains both

[52] the undergraduate study programme at Silver Fern University

outbound and inbound mobility. Sharing this view, AA1 zoomed out the internationalisation landscape and then zoomed in with IoCaH:

> *When we talk about internationalisation, we think of international student and academic staff mobility, both inbound and outbound, and academic exchange across the world. IoCaH itself assures that it is world-class and up to date in terms of what is happening globally.*

Under more process-based perspective, SS2 conceptualised IoCaH beyond mobility because "travel does not mean internationalisation". She, in the same vein with four other participants insisted that first and foremost lecturers and staff have global and international outlooks to embed diverse and relevant perspectives and examples throughout the curriculum and to create truly internationalised learning experiences and outcomes. As stated by A4, **"**IoCaH involves changing, modifying, adjusting the curriculum to cater for students from other cultures". The insights gleaned from Silver Fern University documents as well as the participants' opinion indicate that inbound and outbound mobility as well as student experiences are the interrelated and prioritised areas to enact IoCaH at Silver Fern University and these will be detailed in the right section.

AUI and SS1 working in internationalisation support services at university and school levels asserted that IoCaH has been implicitly embedded in the International Growth Strategies (IGS)[53]. In this sense, IoCaH has been understood in a narrow sense - through the policy of increasing the number of international students. Specifically, in line with the adoption of each individual country's growth, these strategies aim at doubling international enrolments in an eight - year period until 2022. The top five markets of Silver Fern University include China, India, the U.S, Canada and Malaysia. Among the strategies, developing "programmes with international appeal" and creating "world class student experience" (IGS, 2018, p.6) are considered as closely linked with

[53] The IGS was developed by Senior Management Team for International (SMTi) of the NZ University in 2014. To protect the confidentiality of the data, only strategies linked with IoCaH are discussed.

IoCaH. Specifically, Silver Fern University has focused on developing programmes with "in-demand qualifications" with "high employment rates" and has taken account of "both the part-time and full-time domestic and international markets" (IGS, 2018, p. 24-25). *B.Com*[54] is one of the most highly sought after programmes with such features at Silver Fern University.

Along with the development of the internationalised programmes, Silver Fern University has placed student retention as equally important as student recruitment and hence has prioritised to provide both domestic and international students enjoyable and remarkable experiences of formal and informal curriculum aspects. Under the same view, the participants including HIR, SS1, A2 and AA1 asserted that, instead of strategies of quantity, the university has recently shifted its focus on diversification and quality of the student body as well as student experiences and set these as international growth strategies in the next five years.

Making a case for the IGS, SSU put that: "*the under-funding from the Government and the national strategy of recuiting international students through full – paying fee mechanism to benefit the whole system and to subsidise domestic students and universities are the strongest driver for such growth strategies"*. Sharing this macro view, A1 provided a noticeable justification that: "*The whole thing is also tied up with the New Zealand Government, and that of its subsidiary company, Silver Fern University, is to increase net revenue, in order to fund its domestic activities, including campus construction and satisfying domestic demand for qualifications and courses without raising fees or income tax rates".* In another case, SS1 and A2 shared that the Government supported the universty to reconstruct the facilities to recruit more international students to recover the brand name affected by a disastrous incident. In their stance, *"While the catastrophe caused a challenge, it to some extent created a positive impact" (A2).*

[54] Bachelor of Commerce (in Accounting, in Finance, in Management, etc)

When conceptualising IoCaH at programme level, all the administrators, staff and lecturers referred to accreditation issues. They asserted that these accreditation bodies have brought key driving forces for assuring global quality stantard of teaching and learning for business schools and the assurance is linked with IoCaH to benefit both domestic and international students when taking the accredited programmes. SS3 clarified that while AACSB[55] focuses on the institutional mission and processes of teaching and learning, EQUIS[56] stresses institutional uniqueness and innovation. According to her, recently the business school of Silver Fern University has been among 1 % of top business schools in the world obtaining Triple Crown Accreditation[57] from three leading accreditation bodies of business education, namely AACSB, EQUIS and AMBA[58]. Likewise, the responses from the structured interviews and the insights from the in-depth interviews with ASC and SSC also reveal that IoCaH has been driven by the requirements of such accreditation bodies because internationalisation is one of the key criteria or of the required dimensions. As such, it is much likely that IoCaH policies and practices have been placed in the core part of the internationalisation agenda to meet global standards and rigorous requirements of accreditation cycles to obtain a *badge* and a *marker* for enhanced marketing and recuitment purposes. In this sense, IoCaH at programme level at Silver Fern University has been economically and academically driven.

However, A1 provided a view that IoCaH is not linked with accreditation and *"accreditation is something of a side process, and we are going through motions of compliance".* He justified that the curriculum at Silver Fern University is by nature

[55] The Association to Advance Collegiate Schools of Business) - an American global nonprofit association with a mission to mission is to foster engagement, accelerate innovation, and amplify impact in business education (sourced from: https://www.aacsb.edu/

[56] European Quality Improvement System by European Foundation for Management Development has accreditation benchmarks against ten international standards; governance, programmes, students, faculty, research, internationalisation, ethics, responsibility, and sustainability, as well as engagement with the world of practice (sourced from: https://efmdglobal.org/)

[57] The marker for a business school accredited by three leading accreditation bodies including AACSB, EQUIS and AMBA.

[58] Association of MBAs where offers global standard for all MBA, DBA and Master's degrees, currently accrediting programmes from the top 2% of Business Schools in more than 75 countries (sourced from: https://www.associationofmbas.com/)

internationalised *"in the sense of being colonial, coming from Britain and now from Atlantic-based bodies to the Australian institutes, which have taken over those that were New Zealand -based".* In another statement, he also emphasised that *"the curriculum is based on the Angloshpere, especially Britain and USA, it's already pretty international, albeit very Anglified"*. This view is not singular but is shared by three other lecturers who critiqued the colonisation of knowledge production and knowledge dissemination from bigger Anglo-phone countries such as the U.S, the UK or Australia. In their stance, such knowledge colonisation has tremendously impacted IoCaH practices in New Zealand as a smaller state in size and as an isolated one in terms of geographical feature.

7.2.2. IoCaH within Institutional Graduate Profile Framework

Looking at the curriculum holistically, A2 asserted that *" IoCaH includes two aspects: formal structure in terms of course outlines, topic coverage, structure, formal components of curriculum and anything around that such as service units both in university, school and department".* In a more process – oriented conceptualisation, A3 put that IoCaH would involve changing, modifying, adjusting the curriculum to include global perspectives to cater for students from other cultures. In a different pattern, ASC contended that IoCaH is linked with the rising need of intercultural and international development among domestic and international students**.**

Despite holding possible differences in interpreting IoCaH, all the administrators and lecturers associated it with graduate profile[59] development and placed a strong focus on two attributes including *bicultural competence* and *global awareness.* The scrutiny of institutional documents such as the graduate profile document, the IGS, the IS, and the website content areas indicate that there has been an alignment and a consitency among university, school, department, programme and course levels in developing such graduate attributes. As claimed by AGP, ASC and AA1, the graduate profile framework has been viewed as an underpinning paradigm for their curriculum development and curriculum delivery besides the academic requirements of

[59] It refers to the envisioned image of a graduate who bears dispositions or hallmarks across all programmes at the NZ University.

accreditation bodies and international growth strategies. The below presents how these attributes are interpreted at Silver Fern University, which would bring important insights into how the development of such attributes is relevant to IoCaH at programme level at Silver Fern University.

The attribute of being bi-culturally competent aims at promoting students' awareness and understanding of how biculturalism in Aotearoa New Zealand means and relates to their study programmes and their areas of expertise. To be specific, students can reflect upon themselves and distinctive bi-cultural Aotearoa New Zealand contexts. As a citizen, they can position them in one nation with two peoples and within multicultural society with features of uniqueness. As a professional, they can also engage effectively and can prosper in local, national and international employment markets with intra-cultural and intercultural competence. The graduate profile document offers a range of statements as justifications for the importance of biculturalism. To mention some but a few,

- *Bicultural competence is a starting point to being multicultural;*
- *A deeper understanding of self and one's own cultural framework and how that impacts on engagement with one other group is fundamental to understanding multiculturalism and being effective in engaging with many different groups;*
- *Bicultural competence and confidence is taking steps on the route towards multicultural understanding and on how to work with others on their terms;*
- *An understanding of biculturalism is a route to understanding how to work with others*;
- *It is the lens to successful multicultural practice at a personal, local and international level;*

The attribute of being globally aware caters to all types of students regardless of where they come from. Situating students at the crossroads of national, regional and global milieus, the attribute aims at promoting their comprehension of the global impacts on their study programmes and expertise areas and increasing their competence in global and multicultural engagement. As stated by the graduate profile framework

document, the university has developed this attribute under inward- and outward-looking approaches and from standpoints of being globally aware but locally rooted. In addition, the process of promoting this attribute shares much with the attribute of the bi-cultural competence; for instance starting from self – reflection upon one's culture, language, beliefs and knowledge systems.

In the interview, AUI confirmed the above conceptual justifications in the graduate profile document by saying that*: "the graduate attribute of being bicultural competent and confident well complements the attribute of being globally aware because when you appreciate another culture alongside your culture, it means that you will be prepared to be willing to share compassion with other cultures".* His perspective was shared by many lecturers and especially AGP who was one among the first group of academics involved in developing the graduate profile. She stated that these attributes have been developed *"from the ground up"* at diverse levels and they are at interactive interplay. The awareness, understanding and competence of local cultures which are mixed between Anglo-Saxon, European and Maori under the Treaty of Waitangi[60] have been as solid scaffolding and nurturing process for the development of global awareness which encourages multiple viewpoints towards global issues and intercultural understanding. AUI linked IoCaH and these two attributes in the below comment:

> *IoCaH within these two graduate attributes would be about creating in the minds of New Zealanders and international students' appreciation and awareness of the world in which they, New Zealand or their home countries operate in a cultural and professional way. (AUI)*

[60] The Treaty of Waitangi is New Zealand's founding document, first signed, on 6 February 1840. It acts as an agreement, in Māori and English, made between the British Crown and about 540 Māori rangatira (chiefs) on governance and possession to maintain peace and order. (sourced from https://nzhistory.govt.nz/politics/treaty/the-treaty-in-brief)

All the participants perceived that the key outcome of IoCaH at programme level include students' increased professional knowledge and skills. Furthermore, they all agree that the outcomes of IoCaH align well with the two attributes of bicultural competence and global awareness. In addition, they shared the view about the significance of promoting IoCaH across programmes at Silver Fern University through the dimensions, namely "capacity for social interaction across different cultural groups", "understanding of the interdependence of global life", "appreciation of cultural diversity", "ability to relate to and collaborate with others", and "knowledge of other cultures" (Leask, 2015, p. 140). Notably, AGP and AUI shared a view that the development of the two attributes has laid a solid foundation for enhancing other attributes such as employability and community engagement. A typical comment is:

> *When students are biculturally, globally, interculturally competent, they can enhance employability and engagement in diverse settings and across many borders. These two attributes are fundamentally supportive for other attributes. (AGP)*

7.3. Enactment Process of IoCaH at Programme Level

From the above, it can be argued that IoCaH at programme level at Silver Fern University has been enacted within the institutional internationalisation agenda including international growth strategies and accreditation requirements. It has been also processed within the development of graduate profile, especially in alignment with the two attributes of bicultural competence and global awareness. The below presents the approaches and strategies adopted to enact IoCaH at Silver Fern University.

7.3.1. Approaches and Strategies to IoCaH in the Institutional Internationalisation Agenda

The data show that the Internationalisation Strategy of Silver Fern University involves (1) making international cooperation and partnerships and (2) promoting mobility and interaction are two key approaches to enacting internationalisation practices across the university. They are also the approaches commonly perceived by the participants to enact IoCaH at programme level. With regard to the first approach, there are nearly 170 international linkages between the university with world-class institutions. The motivations for international cooperation and partnership include the imperative to keep pace with the universality of knowledge and global changes as well as the promotion of the institutional brand name and ranking on the global league. As regards the second approach, Silver Fern University has encouraged mobility from both inbound and outbound orientations. The academic mobility among students and staff has been considered as "*the conduit for the development of experience and a knowledge base to internationalise the university"* (Internationalisation Strategy, 2016, p.2). Likewise, the activities such as provision of franchising programmes and educational services offshore, academic exchanges and visits resulted from international cooperation and partnerships are expected to enrich teaching, learning and research for the key goal of global engagement on both individual and institutional scales.

The two above approaches stated in the Internationalisation Strategy of Silver Fern University represent both *at home* and *abroad* internationalisation dimensions (Knight, 2008). While the former is characterised by interactions between domestic and international students, presence of foreign academics as well as contribution of international postgraduate students to research development, the latter is typified by student exchanges and study tours. These practices have brought about a range of benefits to students, academics and the institution as a whole. To name but a few, learning about foreign languages, cultures and societies; strengthening cross-cultural sensitivity and awareness; preparing students to become internationally responsible and effective citizens and professionals; expanding and confirming knowledge and opinions and connecting to the global learning and research community.

The empirical data from the structured and semi-structured interviews with the participants also confirm that these above approaches as pervasive at Silver Fern University. In addition, there are three primary ways provided by the participants, namely embedding international and global dimensions into the formal and informal curriculum aspects, getting involved in the accreditation process and recruiting international staff and students. They also indicated that intercultural forums, clubs and meetings among international and domestic students are common informal curriculum activities in line with academic courses that demonstrate the enactment of IoCaH at programme level at Silver Fern University. Furthermore, a noticeable idea given by A1 refers to the issue of getting research published in English-language journals outside New Zealand and textbooks written for the USA and UK markets.

Placing student experiences at the core part of internationalisation agenda, all the participants acknowledged the equal importance of formal and informal curriculum activities and their bond in creating internationalised experiences for all students on campus. They all underscored short study tours and exchange programmes as the key initiative to boost the nexus of formal and informal curriculum areas. In the same view as SS2, A6 claimed that *"travel does not mean having true internationalisation"* and he added that *"how to create meaningful interactions and experiences from such travel is more important"*. This inquiry was also mentioned by the participants who work for internationalisatoon support services. They stated that they have made efforts to bring about authentic and engaging experiences that broaden their minds and souls. For instance, students in the tour to China were expected to gain certain outcomes such as *"understanding more about China culture and how it influences businesses, enhancing their understanding about internationalisation, about how the courses can offer them opportunities to work in China or in any countries later, understanding about a bigger picture of how New Zealand businesses are going to enter into the market or what are the new ideas New Zealand can bring to the market" (SS2).*

With a stronger focus on domestic students, SS2 elaborated the benefit of study tours for them, especially those who never travel outside New Zealand. She specified

that they can gain other experiences from seeing themselves living overseas, travelling as a group, and living in a dorm with 29 students, which helps enhance their life and teamwork skills. SS2 stated that:

> *The students are not just from* Silver Fern University*, but from New Zealand so basically they have to act like the ambassadors of New Zealand and also show and promote New Zealand culture to other cultures/ countries. It is also a good chance for us to bring up the recruitment there because it is good chance to promote the image of New Zealand. Through social events like Kapa Haka, they bring awareness of New Zealand because New Zealand is a small developed country and we should start with a little thing like that to send out a key message to the outside world. (SS2)*

In this sense, study tours are considered as effective channels to review their local values, knowledge, wisdom and reflect them against the huger backdrop of the other countries global backdrop. When they come back to New Zealand, with their enhanced awareness, they would enhance national esteem and show more positive understanding of international students. By this way, study tours or exchange programmes that promote outbound mobility among students are typical practices for promoting two graduate attributes of bicultural competence and confidence and global awareness.

According to SS1, AA1, A3, AGH and A7, another strategy to IoCaH has taken place at Silver Fern University is offering academic support and professional development opportunities for all teaching and support staff to create internationalised experiences in formal and informal curriculum aspects. For instance, when dealing wirh a large cohorts of international students, teaching staff are provided some support such as raising their awareness from the literature and addressing some key questions such as how to support them to deal with international students, how to mix students in class to have multicultural experiences, how to use both local examples and international examples. *"All has been done to make sure that the teaching pedagogies and learning environments have changed to become more internationalised and inclusive" (SS1).*

Furthermore, to enhance intercultural reciprocity among domestic and international students, the school and university support service units have launched initiatives such as "*Speakers' corners – the physical space where they can meet and mingle or UCLACE - Language and Culture Exchange" (SS1).*

With a particular respect to student exchange programmes, according to AGH, a lot of students participating in the exchange programme are in the third or final year of their degree and they do not return to Silver Fern University after their exchange. However, for the exchange returnees that are available, they invite them to a range of activities to engage and share their exchange experiences with prospective outgoing exchange students such as: attending the annual student exchange fair, sharing their profiles, stories and photos from their exchange through promotional emails sent to students, newsletters and other social media networks. Doing short in-class talks at lectures. They are effective ways for them to contribute back to the campus community including non-mobile students and academics. These also characterise practical dimensions of IoCaH. In another case, S7 highlighted the need for informal visits to the employers and working places to bring students more authentic experiences and occupational scenarios. She took an example from her own story to justify why such informal curriculum experiences matter students:

> *I still remember the first company I visited, the people I talked with and the professional knowledge I gained from such visit but I cannot remember what was the first coursebook and materials I read for my programme at the university. (S7)*

7.3.2. Approaches and Strategies to IoCaH in the Graduate Profile Framework

As indicated earlier, the two attributes of bicultural competence and global awareness are closely related to IoCaH. They can act as both outcomes of IoCaH and possible enablers for IoCaH. Thus, the enactment of IoCaH has been facilitated and supported through the graduate profile framework which particularly focuses on embedding these two attributes across the study programmes at Silver Fern University. Figure 7.1 is an illustration of the framework suggested by the university.

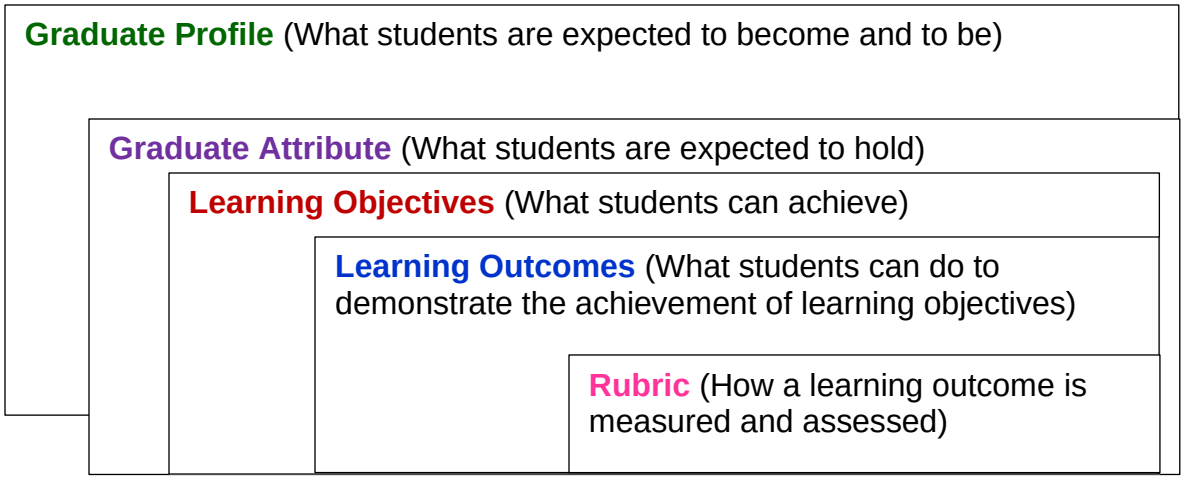

Figure 7.1: The framework of embedding graduate profile into programmes and courses at Silver Fern University

(adapted from Silver Fern University framework of graduate profile interface with learning objectives and learning outcomes)

The framework demonstrates how these attributes could be translated in practice, through layers of learning objectives and learning outcomes in each programme or even in a course. In the framework, the graduate profile as the composition of attributes has been endorsed as an overarching paradigm across the whole university, followed by the specification of a component attribute that students are expected to hold. Then, learning objectives are set to answer what students can achieve. Subsequently, learning outcomes are elaborated to indicate what students are able to do upon their achievement of such learning objectives. The last layer of the framework presents a factor of rubric which consists of criteria to measure and assess learning outcomes.

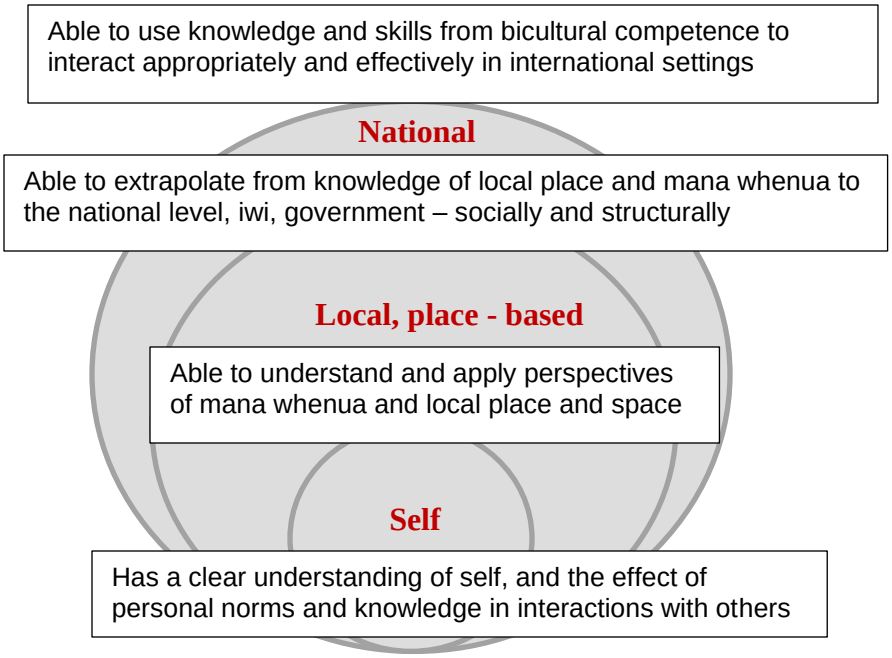

Figure 7.2: The conceptual framework of embedding the outcomes of bicultural and global awareness in a study programme at Silver Fern University (adapted from Silver Fern University framework of graduate profile)

Figure 7.2 presents the conceptual framework of embedding biculturalism and globalism in the formal and informal curriculum areas of a study programme. The framework is adapted to suit the purpose of examining IoCaH at programme level at Silver Fern University. Silver Fern University has established a number of hubs and centres to continuously support the development of each graduate attribute in both formal and informal curriculum areas. With respect to the bicultural competence and confidence and global awareness, there are also respective groups to offer guidelines and initiatives.

From the above presentation, the two attributes of bicultural competence and global competence can be viewed as the outcomes of IoCaH at programme level at Silver Fern University. Furthermore, an outcome-based approach to curriculum

development and delivery has characterised the setting. The linkage between these two attributes can be justified by the theoretical dimensions of Bennett's Development Model of Intercultural Sensitivity (DMIS) (1986, 1993, 2004, 2013) which provides cumulative transformation process from the self to the others, from local and mono-cultural lenses to global and multi-cultural lenses, from ethno-centrism to ethno-relativism. The conceptual dimensions of the attributes are clarified in the framework. However, the participants indicated that the pathway to translate these dimensions in practice seems unclear. This concern was also raised by A3 who provided a straightforward criticism as below:

> *The only exercise in which the graduate profile attributes are reflected in the process is known as Assurance of Learning. There the attributes dictate the measures used to evaluate such assurance, including the learning outcomes for each major, the courses in each major in which assessments are positioned for data gathering and analysis, and the annual reports based on the analysis. However, the effect of this in terms of actual teaching and learning is very weak, with things that would have been going on anyway occurring being window dressed and other window dressing going on besides. (A3)*

IoCaH is also enacted within the process of assurance of learning to achieve graduate attributes and capability within the graduate profile. As indicated by SS3, the school has a comprehensive programme of continuous improvement for academic programmes to ensure quality of teaching and curriculum. The assurance of learning process ensures that programmes are annually reviewed and student achievement of learning outcomes is monitored. The assurance of learning is used across all degree programmes. Individual courses are internally reviewed each semester via the school's internal assurance of learning process and in response to student feedback provided via course surveys. The assurance of learning process involves the systematic collection and analysis of data about student learning outcomes, and it is used as a basis for continually improving the programmes. During 2016, the B.Com learning outcomes were revised to align with, and evaluate, learning outcomes associated with the graduate profile attributes. The B.Com has a set of five learning objectives that map

onto the graduate profile attributes. Student attainment of these objectives is measured by assessing twenty-three learning outcomes. The below shows two examples of the accountability of the AoL process demonstrated through the consistent development and the alignment among learning objectives, learning outcomes and graduate attributes (i.e. bicultural competence and global awareness).

Example 1

They are the excerpts taken from the original source provided and allowed for use by the Business School of Silver Fern University.

Learning Objective 3.1

Students will be aware of and understand the nature of biculturalism in Aotearoa New Zealand, and its relevance to their area of study and/or their degree.

Learning Outcomes:

LO3.1.1 Students can explain the influences of their own culture and identity when engaging with another culture.

LO3.1.2 Students can explain the role of tangata whenua in society and in commerce and how te ao Māori (primarily perspectives, values and mana whenua) could be applied in their discipline, field of study or future work place and the reasons for their incorporation.

LO3.1.3 Students can explain how the principles of the Treaty of Waitangi overlay the management of resources in Aotearoa New Zealand.

LO3.1.1 Cultural awareness

Trait	Below Expectations	Meets Expectations	Exceeds Expectations
Cultural Awareness	Explanations demonstrate little or no awareness of their own cultural assumptions, judgements and/or biases and the potential influences these can have on others.	Explanations articulate the influence of their own cultural assumptions, judgements and/or biases on others.	Explanations evaluate their own cultural assumptions, judgements and/or biases and assess the influence these can have on others.

LO3.1.2 Tangata whenua and te ao Māori

Trait	Below Expectations	Meets Expectations	Exceeds Expectations
Māori People	Explanations demonstrate a superficial understanding of Māori people and history and their role in society and in commerce.	Explanations demonstrate an understanding of Māori people and history and their role in society and in commerce.	Explanations demonstrate an in-depth understanding of Māori people and history and their role in society and in commerce.
Māori Worldview	Explanations demonstrate little understanding of how Māori people, places, networks and protocols are, and could be, relevant in their area of study.	Explanations demonstrate understanding of how Māori people, places, networks and protocols are, and could be, relevant in their area of study.	Explanations demonstrate an in-depth understanding of how Māori people, places, networks and protocols are, and could be, relevant in their area of study.

LO3.1.3 Treaty of Waitangi

Trait	Below Expectations	Meets Expectations	Exceeds Expectations
Treaty of Waitangi	Explanations demonstrate little understanding of how the principles of the Treaty of Waitangi have been incorporated into discussions and decision-making processes relating to the management of resources in Aotearoa New Zealand.	Explanations demonstrate an understanding of how the principles of the Treaty of Waitangi have been incorporated into discussions and decision-making processes relating to the management of resources in Aotearoa New Zealand.	In their explanations students demonstrate an in-depth understanding of how the principles of the Treaty of Waitangi have been incorporated into discussions and decision-making processes relating to the management of resources in Aotearoa New Zealand.

Example 2

They are exerpts taken from the orginal source provided and allowed for use by the Business School of Silver Fern University.

Learning Objective 5.1

Students will comprehend the influence of global conditions on their discipline and will be competent in engaging with global and multi-cultural contexts.

Learning Outcomes:

LO5.1.1 Students can identify, consider and debate perspectives, processes and impacts relating to globalisation and localisation in different contexts, drawing on theory and practice when considering issues in their discipline or field of study.

LO5.1.2 Students can identify, consider and debate perspectives, processes and impacts relating to the culture and identity of multiple stakeholders, drawing on theory and practice when considering issues in their discipline or field of study.

LO5.1.1 Globalisation and Localisation

Trait	Below Expectations	Meets Expectations	Exceeds Expectations
Global	Unable to adequately identify, consider and/or debate globalisation and localisation perspectives, processes and impacts.	Identifies and adequately considers and debates different globalisation and localisation perspectives, processes and impacts.	Critically identifies, considers and debates multiple globalisation and localisation perspectives, processes and impacts.

LO5.1.2 Culture and Identity

Trait	Below Expectations	Meets Expectations	Exceeds Expectations
Multicultural	Unable to adequately identify, consider and/or debate different stakeholder perspectives, processes and impacts relating to culture and identity.	Identifies and adequately considers and debates different stakeholder perspectives, processes and impacts relating to culture and identity.	Identifies and critically considers and debates multiple stakeholder perspectives, processes and impacts relating to culture and identity.

In a word, IoCaH at programme level at Silver Fern University is conceptualised within the broader internationalisation agenda and the graduate profile framework. It is treated as a process, a means or an activity. In addition, it is conceptualised and enacted in line with the national scenarios of international education in New Zealand,

from quantity to quality and diversity, from student enrolment to student retention, student well-being and student experiences. Global citizenship education highlighted as the key outcome of New Zealand international education in the International Education Strategy 2018 - 2030. It refers to “a sense of belonging to a broader community and common humanity”, “political, economic, social and cultural interdependency and interconnectedness between the local, the national and the global”, on the basis of “knowing who we are, what we stand for and where we sit in the world” (ENZ, 2018, p. 22). Thus, the graduates are those who “gain the knowledge, skills and capabilities they need to live, work and learn globally”. They are also “open to new ideas, connected internationally, outward-focused”, “interested in other people and their cultures” and “know that what is accepted in one culture may not be accepted in another” (ENZ, 2018, p. 22). Linking these traits with the attributes of bi-cultural competence and global awareness promoted across study programmes at Silver Fern University, it can be argued that the graduate profile framework shares features with the national strategies of promoting global citizenship education. Among these situations, IoCaH can be both a process and a means/ an approach to that goal.

Furthermore, IoCaH shares conceptual and operational dimensions of internationalisation of the curriculum and internationalisation at home discussed in the OECD settings of international education, notably in terms of elements and outcomes. Specifically, it aims at preparing students to perform effectively not only in national but regional and global contexts as citizens and professionals through developing the graduate attributes of bi-cultural competence and confidence and global awareness. These dimensions could be found commonly in the previous scholarly work; to name but a few Bremer and der Wende (1995); de Wit and Hunter (2015); Green and Mertova (2009); Green and Whitsed (2015); Jones and Beelen (2015); Jones and Killick, 2013; Harari (2002); Leask (2009; 2015); Clifford (2009, 2013); Wächter (2000); Webb (2005); and Whalley (1997). It also aligns with how global outlooks are embedded in graduate attributes development at institutional level examined in Jones and Killick (2007, 2013) and Killick (2011) in the UK and in Leask (2007, 2009, 2015) in Australia.

In light of the category of rationales for internationalisation (de Wit, 1995; Knight & de Wit, 1997, 1999), IoCaH at programme level at Silver Fern University has been more economically driven; yet the aspiration has expanded to embrace social and cultural dimensions. In tune with the rigorous accreditation procedures, IoCaH within the internationalisation agenda has been enacted to maintain world-class level of Silver Fern University for high domestic and international student enrolments to earn more revenue. In turn, attracting high-calibre international students creates more enriched learning and teaching environments to advance academic achievements and institutional ranking on global league.

IoCaH at programme level at Silver Fern University represents an interplay between inward-looking and outward-looking dimensions of internationalisation or in other words between internationalisation at home and internationalisation abroad. On one hand, it encompasses internationalisation abroad through inbound and outbound academic and programme mobility (Knight, 2008). On the other hand, it embraces IaH in terms of embedding international, intercultural and global dimensions in both formal and informal curriculum areas across study programmes under the of graduate attributes paradigm (i.e. bicultural competence and global awareness). As such, on the basis of Bond's category of curriculum internationalisation approaches (2003a), IoCaH at programme level at Silver Fern University has been enacted by "infusion" and "transformation" ways because it can transform students from a single to diverse worldviews through scaffolding and infusion procedures (p.5).

According to Bath et al. (2004) mapping graduate capabilities in the curriculum is 'tracing where support for graduate attribute development occurs within a degree program' (p. 318). It was also adopted by Sumsion and Goodfellow (2004), who mapped graduate capabilities in an Education programme focusing on whether the graduate capabilities were declared, taught and/or assessed and how these capabilities were consistently developed in these stages. It is also the case at Silver Fern University. The graduate attributes are embedded in every layer of contexts and levels: university, school, department, programme, discipline, course and unit/ module. The

quality assurance including accreditation process well interacts with curriculum mapping to offer integrity and credibility in curriculum development and curriculum delivery. As claimed by Spencer, Riddle and Knewstubb (2012), “curriculum mapping has proved to be an effective tool for beginning a change process, even on this large faculty-wide scale. The process has allowed staff not only to see where they, their colleagues and their students are positioned, but to begin to formulate aspirations for where they would like to be” (p.230). Although there is lack of evidence to see how the mechanism of curriculum mapping works to promote graduate attributes including bi-cultural and global capabilities, it is argued that IoCaH can be embedded in graduate attributes development process and can be enhanced in curriculum mapping process in higher education settings.

7.4. Conceptualisation of IoCaH at Discipline and Course levels

To examine how IoCaH at discipline and course levels is conceptualised at Silver Fern University, it is critical to investigate the the B.Com in Accounting through a deep examination of the programme document and course outlines available in the website of the department.

7.4.1. IoCaH from Document Insights

The introductory document of the programme lists a range of job descriptions of accountants such as (1) providing financial information and expert insights for individuals or groups such as managers, owners, investors, consumers, employees, politicians, the tax authorities and the public to assist them in making organisational decisions; (2) verifying the accuracy and reliability of financial information (auditing); (3) assessing possible risks and (4) ensuring adherent taxation laws and rules at certain settings or contexts. Indicated in the same document, the B.Com in Accounting at Silver Fern University is the study programme that covers an array of accounting theories and practices related to strategy, resources, financial control, performance, governance and accountability in many different contexts. It offers a sound foundation for the success of the accounting profession. The programme coverage includes

courses associated with the areas such as financial accounting and reporting, cost and management accounting, auditing and assurance, taxation and other relevant areas, including sustainability reporting.

The guidelines to accounting career development and the introductory document of the programme indicate that the learning outcomes of the programme range widely from disciplinary knowledge and professional skills. To be specific, students can have chances to study alternative perspectives on contemporary accounting such as learning about modern, reflective role accountants who can play in diverse settings such as in public and private, social, environmental, economic, political, and cultural spheres. During the programme, students develop a wide range of transferable skills pertinent to accounting profession and beyond such as: presentation skills; oral and written communication skills; planning and coordination; interpretive, analytical, logical thinking skills; professional judgement and problem solving; high-level technical accounting skills; computer skills; cultural awareness and ethical behaviour, numerical confidence and quantitative thinking. These learning outcomes of the programme can be obtained from formal courses, informal curriculum activities, and other expanded learning opportunities available outside the campus. Some participants named work-integrated learning internships and study tours to foreign countries as typical examples. They believed that these enriched experiences could deepen students' skillset and academic knowledge, promoting their employability.

Accounting profession can be associated with various types of organisations. Thereby, accounting graduates are highly employed in diverse settings due to the nature of the discipline. The typical and ideal working places of accounting profession might be Chartered accountancy firms and management consultants such as Big Four[61], Government bodies, Investment firms, Banking and financial services, and Business enterprises. Accounting graduates can be involved in numerous positions and

[61] Refer to the four largest accounting firms in the world offering services such as audit, assurance, taxation, corporate finance and legal services for both public and private companies. They include Deloitte, PricewaterhouseCoopers (PwC), Earns & Young (EY), and KPMG in the order of reputation (sourced from: https://big4accountingfirms.org/)

areas that profession deals with. To name but a few, chartered or certified accountant, assistant accountant, associate accountant, financial accountant and controller, tax accountant / consultant, management accountant / consultant, investment accountant, analyst, business / financial analyst, consultant, auditor, assistant / associate / graduate auditor, internal auditor, account manager, commercial manager, entrepreneur, etc.

The website content and the insight from the interview with ASC indicate that the B.Com in Accounting at Silver Fern University is considered as one of the most highly sought after because Silver Fern University is among the top 200 universities in the world in Accounting and Finance, according to QS World University Rankings by Subject, 2019. It is accredited by not only the global accreditation bodies such as AACSB or EQUIS but also international professional bodies such as Chartered Accountants of Australia and New Zealand (CA ANZ)[62], The Certified Public Accountant Australia (CPA Australia)[63], and the Association of Chartered Certified Accountants (ACCA)[64]. Hence, the prestige of the programme has brought about students the potential of becoming certified or chartered accountants and correspondingly job prospects in diverse local and international settings.

Table 7.2 below illustrates an overview of the B.Com in Accounting at Silver Fern University. Table 7.3 presents compulsory courses by level. Table 7.4 outline how course content, learning outcomes and graduate attributes are developed in a single course. These tables provide some insightful data about possible dimensions of IoCaH are embedded in curriculum structure and arrangement, curriculum content and

[62] The Chartered Accountants Australia and New Zealand (CA ANZ) was founded in 2014, from the predecessors of Institute of Chartered Accountants Australia and New Zealand Institute of Chartered Accountants. It has over 121,418 members in Australia, New Zealand and overseas. It is the most popular accounting body in New Zealand. (sourced from charteredaccountantsanz.com)

[63] The Association of Chartered Certified Accountants was founded in 1904; and it is the global professional accounting body offering the Chartered Certified Accountant qualification. ACCA's headquarters are in London. In 2017, it reached 700,000 members worldwide with 208,000 qualified members and 503,000 students in 178 countries. (sourced from: www.accaglobal.com)

[64] The Certified Public Accountant Australia was founded in 1886 and is a professional accounting body in Australia with over 150,000 members. CPA Australia has currently 19 staffed offices across Australia, China, Hong Kong, Malaysia, Singapore, Indonesia, Vietnam, New Zealand and the UK. (sourced from: www.cpaaustralia.com.au)

curriculum outcomes, especially how the graduate attributes of bicultural competence and global awareness are translated into course level.

Table 7.2: Overview of Requirements for Completion of the B.Com in Accounting

Passing courses having a minimum total value of 360 points		
Compulsory component points/ credits	**Compulsory courses**	**Course level descriptions**
➢ at least 255 points must be from courses of the *B.Com*	• at least 225 points must be for courses above 100-level; • at least 90 points must be for courses at 300-level; • at least 60 points (of that 90 at 300 level) must be in accounting for the B.Com; • compulsory 100 level courses that must be passed including introductory and basic courses (i.e. accounting and financial information, accounting and taxation, fundamentals of management, introduction to microeconomics or introduction to macroeconomics, information	**100-level courses:** on the first-year, required to complete a *B.Com* in Accounting

➢ up to 105 points from courses of any degree of the university	systems and technology and statistics).	**200-level and 300-level courses:** building on knowledge and skills introduced at 100-level but providing more specialised courses for particular focuses (i.e. management accounting, corporate social responsibility, accounting and finance in government and the public service, international corporate financial reporting, accounting firm practices such as audit, tax, and business consulting).

Table 7.3: Compulsory courses of the B.Com in Accounting by level

100 level courses (each course/ 15 points)	200 level courses (each course/ 15 points)	300 level courses (each course/ 15 points)
Accounting and Financial Information	Financial Accounting	Financial Accounting: Theory & Practice
Accounting and Taxation: An Introduction	Accountants: skills, attributes and practice	Advanced Financial Accounting
Law and Business	Management Accounting	Public Management and Governance
	Law of Business Contracts	Advanced Management Accounting
	Taxation	Social and Environmental Reporting
	Law of Business Organisations	Public Accounting and Finance
		Auditing
		Advanced Auditing
		Advanced Taxation
		Further Issues in Advanced Taxation
		Accounting Internship

Table 7.4: Example of course content, learning outcomes and graduate attributes in the B.Com in Accounting

Course	Content of Courses (selected)	Key Outcomes (selected)	Graduate Attributes
Accounting and Taxation: An introduction	• introduces taxation and accounting in the context of service, retail, manufacturing, tourism, farming and construction businesses; • includes the rudiments of bookkeeping and the preparation of reports about cash flows, profits and accumulating capital and wealth;	• explain and apply principles and praxis of financial reporting about organisations in the context of preparing and supplying information to internal and external users; • describe, explain and apply the double entry system of bookkeeping within arrange of accounting entities by using an accounting software including ones having the following legal forms: sole traders, partnerships, stand-alone limited companies and iwi organisations; • distinguish revenue, expenses, assets (including inventory, receivables, and property, plant and equipment), liabilities and capital of business entities, prepare financial records for service, transport, retail and manufacturing businesses.	**Bicultural competence:** Students will be aware of and understand the nature of biculturalism in Aotearoa New Zealand, and its relevance to their area of study and/or their degree. **Globally awareness:** Students will comprehend the influence of global conditions on their discipline and will be competent in engaging with global and multi-cultural contexts.
Law of Business Organisations	• provides a basic framework of the law underlying the formation and practice of various business structures; • focuses on important principles rather than the detail;	• acquire knowledge and understanding of the foundation elements of the law relating to business structures and insolvency;	**Bicultural competence:** Students will be aware of and understand the nature of biculturalism in

	• course considers aspects of the law relating to companies, partnerships and other trading structures; • provides an introduction to personal and corporate insolvency law.	• demonstrate the ability to use analytical thinking and problem-solving skills to address problems in these areas; • communicate effectively both orally and in written form; • develop an appreciation of the importance of these areas of law in a professional environment; • critically evaluate particular areas of the present law and consider whether reform is desirable.	Aotearoa New Zealand, and its relevance to their area of study and/or their degree.
Accountants: skills, attributes and practice	• is a career-oriented learning experience for business professionals participating in corporate, social and public enterprises, including professional accounting firms; • covers people skills, leadership and followership, curiosity and agility, deep learning, conducting inquiries and analysis, whistle-blowing and ethical dilemmas, and culture; • examines the work of consultants, analysts, innovators, investigators, controllers, etc.	• discuss the role of being an accountant in various situations and under various conditions; • collaborate with other accountant students; • speak, write, listen, exhibit, present, advise and research in the context of learning about being an accountant; • analyse, synthesise, assess and evaluate moderately difficult circumstances that people comprising organisations find themselves in, and in which accountants are implicated or have roles in addressing, as featured in selected case studies.	**Global awareness** Students will comprehend the influence of global conditions on their discipline and will be competent in engaging with global and multi-cultural contexts.

7.4.2. IoCaH under the Participants' Perspectives

There was some overlapping in conceptualisation of IoCaH among programme, discipline and course levels and there was some divergence and convergence among the participants' perspectives. The reason is that they perceived the concept under diverse layers, from broad to narrow points of view and under their differing roles at Silver Fern University. Nonetheless, they all undertook process and activity – based approaches to interpreting IoCaH regardless of being at programme, discipline or course levels. Specifically, according to them, at the context of the B.Com in Accounting at Silver Fern University, IoCaH could be viewed as a process that consists of the following dimensions and activities:

- *comprising a diverse population of international students;*
- *including an internationalised staff body;*
- *having programme and courses accredited by accreditation bodies (i.e. AACSB, EQUIS);*
- *incorporating international accounting standards (IAS/ IFRS) required by international professional bodies (i.e. CAANZ, CPA, ACCA) into course content;*
- *having collaboration with international professional bodies for course development and professional pathway development for students and graduates;*
- *embedding comparative and international perspectives in content, pedagogy and assessment;*
- *offering enriched informal curriculum activities on and outside campus;*
- *providing short study tours and/ or exchange programmes for outbound and inbound mobility*
- *developing graduate attributes*

A number of participants including AGP, AUI, AGH, SS1, SS2, and SS3 who have dealt with informal curriculum areas highlighted IoCaH in both formal and informal curriculum activities. In another case, the lecturers who have been familiar with academic courses referred to informal curriculum activities such as social clubs, peer support, and exchange mobility. Through their differing levels of justification and

specification about IoCaH in such domains, it can be asserted that the participants seemed more confident to conceptualise IoCaH in relation to their working areas. Placing IoCaH at both programme and discipline levels, AIU provided a comprehensive definition comprising a range of activities and techniques:

> *In case of accounting, IoCaH means enhancing awareness that how NZ accounting practices are similar and different from other countries. IoCaH culturally prepares students to be able to work or to live in an international, global world. In terms of opportunities to work with international students, there is scope of structure classes in the way that NZ students would have chances to work with international students. The multi-culturalism should be embraced in formal and informal areas. (AIU)*

All the lecturers perceived that "accounting is the global/ international language" (A3). Hence, four lecturers including AA2, A4, A5 and A6 found it hard and even not relevant to justify international dimensions of accounting discipline. A typical response among them is that *"IoCaH does not mean much to me, it has been always been international hundreds of years in accounting. There are little national differences in accounting across the world, maybe there are different tax rates, not cultural issues. It is quite hard for me to define what it means" (AA2).* A5 also shared that *"In 2005, IFRS was first adopted in New Zealand. However, harmonisation of accounting is always there because accounting is a global activity".*

However, some lecturers could define IoCaH with disciplinary perspectives. AA1 put that IoCaH is linked with foreign influences including the historical influences from Britain, the knowledge production and dissemination from American and British journals and textbooks and the adoption of IAS/ IFRS. In another view, A3 claimed that: *"IoCaH within accounting programme could be seen by the way that while the curriculum content is driven by accounting professional bodies such as CA ANZ or CPA Australia, the curriculum process is a major issue examined by accreditation bodies like AACSB".* Likewise, A1 noted that IoCaH is demonstrated in terms of the fact that accounting

standards and scholarship of accounting in general are very Anglo-Saxon – based because they are published in English in English and North American journals.

From discipline and course levels, there are more professional and academic drivers in IoCaH in terms of meeting the disciplinary demands and achieving graduate attributes through accreditation process. This comment by SS1 was shared by all the administrators who have taken part in accreditation process in some extent:

> *The accreditation bodies such as AACSB or EQUIS place a strong focus on internationalisation. They set targets such as what percentage your students should be international, what learning areas should be internationalised. They also make recommendations such as taking summer courses overseas, engaging with international partners, having international experiences. Accreditation requirements drive a global benchmark and impact us far more directly.* (SS1)

7.5. Enactment Process of IoCaH at Discipline and Course Levels

From the administrators and the lecturers' viewpoint, the enactment of IoCaH is demonstrated in the two processes. The first is the assurance of teaching and learning for accreditation requirements and the second is the development of graduate profile, especially the two attributes of bicultural competence and global awareness. As claimed by A2, *"everything we have made changes in the curriculum, we have to assure they are in alignment with graduate profile and accreditation requirements"*. With respect to the first, the key strategy of course mapping via course matrix has been adopted while the integration approach/ strategy has been primarily utilised in the second. However, these approaches and strategies have been flexibly employed in such processes to enact IoCaH.

Both administrators and lecturers indicated that the matrix of teaching, learning, and assessment is significant in terms of making sure what and how they do in concurrence with the requirements set by AACSB – the accreditation body placing a strong focus on process. In addition, the course mapping also works well to ensure they

have developed courses to support their students to achieve graduate attributes in the graduate profile. As explicated by SS2, *"by all means we are trying our best to showcase the accountability and consistency in what we are teaching. What we are looking for is to assure that the boxes that we want students to tick off as graduates" (SS2).* A5 also provided an elaboration which was shared by ASC, SS3 and many lecturers:

> *What we try to do in course outlines is that we try to include the matrix which maps aspects of the courses against the various learning attributes of the graduate profile – an important issue– apparent where they intersect. It is very systematic. We are accountable for what we say we do, we have to show what we do. That is due to different drivers, at college level, accreditation level. AACSB focus on very much on you say you do this, how you know you do this. (A5).*

Under an integration approach, A1 claimed that: *"IoCaH would involve changing, modifying, adjusting the curriculum to include global perspectives to cater for students from other cultures".* In a more detailed way, A3 indicated the way he adopted integration approach in his course:

> *Although my discipline is Taxation, in principle, it is looking at domestic aspects, but we do look at international aspects. So, to extent that I can, I have tried to bring examples from other countries and tried to make sure the experiences they are getting is going to be more than that they have learnt about NZ and sorts of* things*. (A3)*

In another instance of internationalising a course, A4 shared his own way towards how to make an alignment with graduate profile development:

> *The Graduate Profile is across the accounting programme, so we only identify relevant parts of the courses to do. For example, I want my students to have ethical background knowledge of cross-border transactions besides very good*

technical and disciplinary knowledge because of the fact that many developments took place offshore. In assessment, I ask them to do what is the ethics of multinational companies in New Zealand from tax perspectives. (A4)

A3 justified the reasons behind his integration approach: *"because all countries like New Zealand, people are doing transactions and things across borders. Secondly is the composition of the class, at least for 10-12 years, has had a large number of international students. It is important that students need to be aware of what is happening in New Zealand but also overseas because many will go overseas and also that are accreditation bodies require us to be covering"* (A3). In the same way, A1 attributed IoCaH to the changing classroom structure: *"we many international students in our department...there is the significant awareness that you are not dealing with just New Zealand students" (A1).*

Going beyond academic courses, SS2 added that IoCaH would involve bringing extra international experiences to students. She set some neccesary conditions for the enactment of IoCaH in this comment: *Firstly, the teachers need to have internationalisation mind-set/ perspectives in their courses. Secondly, how students get international experiences from their courses must be another key issue. (SS2).* Sharing with SS2, from a critical perspective, A7 viewed *"internationalisation as an inevitable, rather than a destiny".* She emphasised that accounting should be treated as having service function, being socially constructed and being embedded with intercultural elements rather than being technically framed within global standards. She maintained that: "*accounting deals with people, not just with numbers and models*". She also considered this feature as a current misconception of accounting education.

All of the lecturers believed that their courses are to a certain degree designed and delivered to help students achieve the graduate attributes and they are annually revised and accreditated by international organisations. Thus, the teaching process and learning outcomes are automatically internationalised. As earlier mentioned, several lecturers postulated that their accounting courses have been by nature global and

international. For example, in the case of A4, his course is investigating global phenomena called non – financial reporting, social environment and sustainability in accounting, taking place across the world. Also, the courses have gone through the rigour of the accredication process. Hence, they took for granted that IoC has been a reality in their courses.

7.6. Challenges and Concerns of IoCaH at Programme, Discipline and Course levels

It is important to identify challenges and concerns associated with conceptualisation and enactment of IoCaH to obtain a more comprehensive understanding of it at programme, discipline and course levels. Under differing positions and perspectives, each individual participant provided varing perceptions. However, the curriculum- related constraints commonly perceived by them include a shortage of space and time for critical reflection on teaching and learning, as well as for social skills development among students. The main reasons come from large class size, heavy load of technical and academic knowledge and tight curriculum arrangement to meet accreditation requirements and disciplinary demands. In the meantime, the challenges associated with conditions, resources and capacity involve variations in the participants' views towards IoCaH, limited financial budget, lack of focused and effective action plans, mechanism as well as professional development initiatives to promote internationalisation in terms of diversity and quality, uneven and poor English capacity as well as differing lifestyles among international students. However, it is noted that these hindrances are interrelated and mutually inclusive at diverse levels in the whole process of IoCaH.

Firstly, the insights into the dimensions and the extent of IoCaH at programme, discipline and course levels reported in Figure 7.4 and Figure 7.5 indicate a variation in the perspectives of the participants. This might lead to a high possibility of enacting IoCaH in an unsystematic and inconsistent manner across the programme. For example, while a number of participants such as AGP, SS2, SS3, A6, and A3 showed a comprehensive understanding of IoCaH at both informal and formal curriculum areas,

some others held a different view. To illustrate, A5 commented that: *"students should involve in internships and informal curriculum activities to enhance their soft skills but it is not our responsibility to design and create such activities because what we can do is to provide them foundational and generic knowledge and skills in accounting as their profession. Some others are paid to do those"*. In this sense, a lecturer like A5 is aware of his position to contribute to IoCaH in terms of academic course development and delivery rather than in a holistic way. Another instance for the differing viewpoint of the stakeholders is accreditation issue noted by A4 in the below comment:

> *As for academics generally across the school, most are happy or acquiescent about AACSB accreditation, but for marketing reasons rather than quality improvement reasons. Some other subject groups are like the accountants in thinking it's not important to them, whereas others are keener, but by and large I think it's the managers, including the academic managers who are proactive on keeping accreditation. (A4)*

Secondly, other big hindrances involve the inconsistent funding and inadequate capacity devoted to internationalisation initiatives. Holding a common stance with many participants, SS1 stated that *"we do not have dedicated budget for internationalisation. We only have three key people internationalisation support because the others are occupied with teaching and research load". (SS1)*. AUI added that the funding for internationalisation has followed a top-down process and it is not stable across the years, hence it also causes a harder push for increasing number of international students for more income and resources. In line with these, very few professional development activities that are focused and effective for IoCaH could lead to the administrators and lecturers holding a narrow conceptualisation which merely focuses the growth of international students or outbound mobility (SS1, SS2, AUI).

With particular respect to IoCaH at discipline and course levels, a dominant constraint or in other words a contradiction is found in the nature of the discipline. On one hand, all the lecturers perceived that accounting is the global/ international language, so harmonization of accounting practices and implementation of IAS/ IFRS

have become feasible across the regions. On another hand, this feature has caused a lot of concerns in how to bring global or international dimensions in a consistent way in individual courses. A3 claimed that he finds it challenging to deliver lectures to international students because he is limited to his knowledge of what people are doing in New Zealand. Moreover, the topic, accounting, is an international language in its own right, so it is not always easy to distinguish where is relevant to deliver international, bicultural or local perspectives. Another contradiction was revealed by A4 and A2 when they mentioned about the composition of the class with a large number of international students from different backgrounds. They thought that teaching accounting to such students doubled challenges to both students and themselves "*because students coming to New Zealand and study the taxation system which is far from that of their own countries"* (A3). Furthermore, A3 raised a very remarkale point that lecturers' own cultural knowledge or intercultural outlook might hinder or facilitate them to proceed IoCaH: *"At times there may be ideological differences, where I may have different views on certain aspects of culture, which make it difficult to teach a perspective enthusiastically".* This comment is very typical to show how lecturers' own cultural background and beliefs might bring hidden curriculum dimensions to students.

Another challenge which was commonly perceived by the majority of lecturers at Silver Fern University is *"the relatively small scope for doing things outside of what the professional bodes accredit for" (A1).* It means *"there is little room for freedom within accreditation because when we do something for accreditation, it does take away other choices" (A6).* Thus, it might probably create tensions when lecturers not only have to bring examples from other countries to enrich their teaching but also to cover what accreditation bodies require them to do. In addition, according to all the lecturers, the adoption of international accounting standards (IFRS) and meeting the accreditation requirements have led to the tight curriculum with overwheming knowledge and no space for other interactive activities. As claimed by A3, in a class of 200 students, *"it is nearly impossible to arrange students by group and optimise their cultural diversity to promote cross-cultural interactions".* Furthermore, accounting internship opportunities

normally happen in the last year of the programme and offers a limited number to students.

In the conversation about the professional bodies, three lecturers including A3, A1 and A6 showed some critical concerns about their roles and their process of accrediting accounting programmes. Specifically, A3 maintained that *"they are now more commercialised. They accept any degree. They offer online, low-cost courses themselves and multiple-choice questions in their exams, it is not for professional prearation but because of "big money" business....We are concerned about the effects. The standard is slipping, to the extent the professionalism is dropping".* A1 also claimed that the requirements for programme and course accreditations seem less prescribed and detailed than before. However, he thought that it would create more space for lecturers to design more selective content. Mentioning the politics and the academic agency of accounting curriculum, A1 and A5 showed a concern about the dominant impacts of bigger countries such as the U.S, the UK and Australia on scholarship development and dissemination.

In other instances, A7, A3 and A6 shared a view that the challenge facing accounting profession is that they have to make sure the curriculum is relevant to students who will practice in a variety of jurisdictions with constant changes and emerging demands. A6 indicated that *"In recent years, we have seen a large volume of work devoted to crystal-ball gazing about the rise of the robots and the end of work as we know it in a future dominated by automation and artificial intelligence. The work of Frey and Osborne that has been replicated around the world tells us that nearly half of current jobs (46% in New Zealand) are under threat from automation in the next 10–15 years* (*labour.org.nz, The Future of Work).* Thus, it is critical for accounting education to adapt to such changes of technologies.

In line with A6's claim, A7 critiqued that accounting is too technically - driven and asked for more space for social and intercultural practices because she thought that *"accounting standards are not set to measure behavioural practices, but we have to*

conform to these standards and deal with them comfortably and critically". Her view was shared by A5 who provided an array of tensions and challenges of accounting curriculum which might be relevant to IoCaH.

> *The main tensions are that we are expected to teach accounting as a neutral technical subject, a technology belonging to and used by private interests. Another is the massive and increasing gap between the profession-championed curriculum largely based on micro-economic rationalist ideas and lacks any critical theory input on wealth, income, poverty, environmental degradation and the accounting research findings in several leading but non-conventional journals….About instructional design, I do not think a lot of learning outcomes related theories are being applied to courses in practice. Indeed, I am not sure course design is performed overtly in many cases.*

All the administrators and lecturers mentioned professional development as imperative for IoCaH. However, they admitted that there is a dearth of focused and efficient initiatives that engage them in internationalising accounting courses. They put that they are given training opportunities for graduate profile development and accreditation requirements, not particularly aiming at internationalisation purposes. A6 shared that he has not sent to any professional development activity that informs him on how to teach in line with the graduate profile. He claimed that:

> *If there is any sort of process to get me and my colleagues to teach in line with the graduate profile, it's more subtle, probably involving brief/very brief discussions of the graduate profile at meetings, lots of grandstanding by supposedly senior managers at meetings and other gatherings of the academic clans on the existence of the profile, and stuff inserted centrally by marketing on course web sites telling the clientele that a course will help them acquire certain graduate attributes. (A6)*

In another instance, A3 provided some input on the linkage between themselves with professional bodies in accreditation practices and membership as professional development activities:

> *We are not given specific professional development in this area. However, for those of us who are members of professional bodies, we are required to undertake continuous professional development to maintain our membership, and so are exposed to professional requirements and (to some extent) current practice. As a University, we are also required to advise CAANZ/CPAA annually of the details of our programme, and are subject to a five-yearly reaccreditation exercise. (A3)*

7.7. Benefits and Possibilities of IoCaH at Programme, Discipline and Course Levels

Examining benefits and possibilities of IoCaH is critical to uncover how IoCaH is conceptualised and enacted under conducive conditions. Broadly speaking, although IoCaH has not been explicitly stated and highlighted, it has been well embedded as significant component in the internationalisation agenda and the graduate profile framework development to generate economic, academic and socio-cultural value to Silver Fern University. The world – class ranking of the university, the prestige of the business school with high accreditation and the top qualified accounting programme are global and international markers of distinction that benefit students academically and economically in terms of enhancing their graduate dispositions and employability. The below presents and discusses three key possibilities which play as key enablers for the success of IoCaH at Silver Fern University, namely disciplinary features, institutional conditions and academic agency.

Firstly, all of the lecturers perceived the benefits and the possibility of harmonisation between local accounting standards and global standards in accounting education. As A2 said “in terms of financial accounting and auditing as such, both obviously have quite international perspectives in the sense of New Zealand adopting

international standards (IFRS). Previously, we had local standards and we had some differences. But now they are automatically internationalised". As elucidated by A1, although accounting standards are very Anglo-Saxon-based and we publish scholarship of accounting in English in English and North American journals, the global nature of accounting discipline makes it feasible to deliver to students of diverse backgrounds. In addition, SS2 and A4 shared a view that since New Zealand as a whole and the university in particular have privileged the biculturaism as the driving force and as the desired outcomes of internationalisation, this trait has been also embedded in some accounting areas because of its alignment with local and global features of accounting education.

In addition, through the lenses of A4, there is an evident reciprocity existing in accounting discipline. The professional bodies have internationalised themselves by transcending their impacts and recruiting members across their own region. *"They are now acting as marketing bodies rather than professional bodies"* (A1). With regard to the reciprocity, the mutual recognition is highlighted because there is close connection between professional bodies such as CPA Australia and CAANZ – two popular bodies in New Zealand and the accounting department. To be more specific, when the accounting programme and the courses are accredited by such bodies, the students would be globally received and would potentially become loyal members of such bodies. Most of them, according to the participants, would like to become chartered accountants, so they would be exempted from some foundation courses and would be possibly being certified by them, bringing them with more employment aspects as stated by most of the participants such as AA1, ASC, A1, and A6.

Secondly, IoCaH has been enacted in well-resourced conditions and academic support and willingness from a broad range of stakeholders from administrators, service support staff and lecturers. In this below comment, A2 mentioned about how he and his colleagues are supported to work align with accreditation requirements in terms of library access and professional development opportunities:

We have some degree of support services for information here, what library has data basis and what we can get access to. Because of accreditation, not just by accounting bodies, but by AACSB, EQUIS (EU) are very important to business schools so anything you are doing along that, you get support as well, because it is about maintaining and securing accreditation. Internationalisation is one component among others. (A2)

In another case, A4 and A6 mentioned about the benefit and possibility of research collaboration and academic exchange from international partnerships between the department, the school and the university and partnering institutions and organisations. SS2 noted that the business school is the most internationalised in the university, not just because of the large and increasing number of international students but also the courses are internationally recognized. She detailed a wide range of support from diverse levels such as funding from the government through exchange and study tour scholarships, budget from the college and the university, and professional development activities. Notably she emphasised that: *"we all have all the staff whose perspectives are internationalised, it is utmost important".*

Furthermore, to support the attributes of bicultural competence and global awareness among students in not only formal courses but also informal curriculum activities, the university, the school and the department frequently organize social, cultural events that being all students and staff on campus together and engage them in cross-cultural exchange. There is also a newly established centre for global experiences where hosts a range of initiatives for inbound and outbound mobility as well as on-campus international development. As AGH clarified, the centre and student hubs available for all students and staff who are at campus find themselves globally and internationally engaged.

Thirdly, there are some possibilities for internationalisation of the curriculum found in relation to diverse backgrounds and academic agency of the administrators, service support staff and lecturers at Silver Fern University. For example, as asserted

by SS1 "*about internationalsation at school level, we do not take so much direction from government policies, we are aware of them but we develop our own strategies to directly address our issues/ perspectives".* In another instance, even though the accredication bodies drive the curriculum content and the global accounting standards, IFRS have framed and to some extent restricted what should be taught in the accounting curriculum, there are some electives that academics could hold full teaching autonomy such as the cases of A3 and A4. In addition, A2 and A3 noted that the accreditation requirements are now broader and not as descriptive as before, which allows them for some flexibility and autonomy. The below exerps show how A3 and AA2 find it feasible to make curriculum arrangements that meet accreditation requirements of external bodies and institutional requirement such as the development of graduate attributes in their courses:

> *We have ability to do. We have little introduction to the courses of accounting for the first year to make them aware of the system of tax. My course is in second year, is very much focused on New Zealand while the third paper is more international and global oriented when students want to become chartered accountants. I want to do as much as I can because now the number of international students is increasing. (A3)*

> *All academics are given information on accreditation and are required to align their course learning outcomes with those in the graduate profile and required by CAANZ/CPA. We try to find time and space to complete all of the requirement documentation. None of this is challenging. (AA2)*

The possibilities for IoCaH could be evidenced from the recommendations put forward by the lecturers because they are the key actors to enact IoCaH. Most of the lecturers called for more professional development to improve their ability to develop effective learning experiences to both international and domestic students. As AA1 stated, "I have a certain funding that I can use for professional development such as conference attendance, professional body seminars etc. However, I expect for more

pedagogical support from professional development opportunities provided by the university, school or department to better serve the mixed culture and language students". Besides, most participants made a request for more financial investment in developing both informal and formal curriculum activities. SS2 and AUI shared a stance that there should be a stable mechanism for sustainable development of internationalisation policies and practices throughout the university, down across the schools and departments so that every student and staff feel engaged in the agenda and equally make contributions in their own rights.

7.8. Discussion

From all the above, it is argued that IoCaH at programme, discipline and course levels can be viewed as a top-down and bottom – up initiative at Silver Fern University. The reason is that it is conceptualised and enacted in concurrence with the recent international education strategy of New Zealand which shifts the focus from quantity to quality and diversity, from student enrolment to student retention, student well-being and student experiences with key aspiration of global citizenship education. Furthermore, it is conceptualised as an embedded activity or a means to support international growth strategies, international accreditation and graduate attributes development across programmes, disciplines/ majors and courses throughout the university. The key outcomes of IoCaH at Silver Fern University are the attributes of bi-cultural competence and global awareness. The key explicit approaches adopted to enact IoCaH are diverse and differing according to institutional levels; however the pervasive and interactive ones are outbound mobility and international partnerships. In addition, infusing global, international, intercultural dimensions into the formal courses and informal curriculum experiences has been implemented at all levels at Silver Fern University. This aligns with the key approach to internationalisation and IoC in particular in the literature (see Bond, 2003a; Leask, 2009; 2015; Knight, 1994; 2003). This is also consistent with what the literature suggests for the outcomes of internationalisation of the curriculum and internationalisation at home which place a strong focus on international, global and intercultural competence (see Bremer and der Wende,1995; Clifford, 2013; Green & Mertova, 2009; Green & Whitsed, 2015; Harari, 1992; Leask,

2009; 2015; Whally et al., 1997). Notably, embedding a global outlook and integrating the concept of global citizenship in graduate attributes at Silver Fern University concurs with what was discussed in Jones & Killick (2007, 2013) and Killick (2011) in the UK settings and in Leask (2008) and Green & Mertova (2009) in Australian settings.

In light of the category of rationales for internationalisation (de Wit, 1995; Knight & de Wit, 1997, 1999), IoCaH at programme, discipline and course levels at the NZ University has been more economically driven; yet social and cultural dimensions are increasingly embraced and cherished. As by earlier stated, the current study draws on the conceptualisation of internationalisation of the curriculum and internationalisation at home to examine the new term of IoCaH serving campus-based students in the domestic learning environments. When it comes to IoCaH at Silver Fern University – the context in a country conventionally perceived as an exporter of international education, the empirical data indicates more new dimensions of internationalisation of the curriculum and internationalisation at home to conceptualise IoCaH. Especially, the findings reveal that IoCaH at all levels at Silver Fern University represents a blend of inward-looking and outward-looking internationalisation and interplay between internationalisation at home and internationalisation abroad - two interactive pillars of internationalisation (Knight, 2008) in which internationalisation of the curriculum intersects and is embedded.

On one hand, the outbound mobility among a small percentage of the whole population of students and academics represents abroad dimensions and seems to contradict to the rhetoric of internationalisation at home which caters to the benefit of all (see Beelen & Jones, 2015). On the other hand, such dimensions contribute to at home internationalisation upon the return of these mobile students and academics. Their journeys back to campus or related communities with new global, international and intercultural outlooks and experiences might tremendously contribute to the enrichment of at home internationalisation. In addition, internationalisation at home is substantially embraced and cherished through the presence of inbound students and academics upon their exchanges at campus and the embedment of bicultural and global

competence as key attributes in all institutional functions and services. These attributes in line with two other attributes of community engagement and employability within graduate profile might potentially create amble opportunities for intercultural competence development among all students within domestic learning environments which the literature of internationalisation at home has emphasised for the past few years (see Beelen & Jones, 2015; Jones, 2013, 2016; Robson, Almeida, & Schartner; 2018; Watkins & Smith, 2018).

Bond (2003a, p.5) categorised the three common approaches to internationalisation of the curriculum as “add-on”, “infusion” and “transformation”. The first is adding some content areas into the curriculum with no structural and pedagogical changes. The second is that the curriculum is infused with content areas covering diverse perspectives. The third approach goes further in empowering students to transform from a single to diverse worldviews through infusion approach. From the above analysis it can be argued that the “infusion” and “transformation” approaches in light of Bond’s category (2003a) are adopted to IoCaH at all levels at Silver Fern University. Edwards, Crosling, Lazarovic & Neill (2003) suggested three levels of curriculum internationalisation: including international examples, cases and perspectives in the curriculum; creating cross-cultural interactions in formal and informal situations; immersing students in global settings through foreign language study and exchange programmes. Drawing on this conceptual framing, IoCaH at all levels at Silver Fern University is enacted through three above levels.

“Each discipline has its own culture and history, its own ways of investigating, understanding, and responding to the world” (Becher, 1989, cited in Green & Whitsed; 2015, p. 25) and internationalisation varies by discipline (Clifford, 2009; Leask & Bridge, 2013; Green & Whitsed, 2015). Internationalisation of accounting curriculum is well documented and highly recognised in the literature (Cobbin & Lee, 2002). However, Accounting is conventionally viewed as a “highly jurisdiction – specific” (Leask & Bridge, 2013, p.90). Under the paradigm of graduate attributes of bicultural and global competence, the lecturers at Silver Fern University has practiced internationalised

teaching through harmonizing international and local knowledge of accounting to cater to both domestic and international students. It makes an “international harmonisation” or “international convergence” process (Nguyen & Tran, 2012, p.432) in accounting education a feasible process. In pedagogical terms, what these lecturers are doing at Silver Fern University aligns with what was called as “micro-level approach” by Lee & Cobbin (2002, p.59) to internationalising the accounting curriculum in Australia. Internationalisation in accounting also represents a type of context-based internationalisation for sustainability because global accounting standards are transferred to meet local developments in a more nuanced way to benefit many types of students who will enter both local and global labour markets.

All courses of the accounting curriculum are developed based on the general outcomes of the graduate profile framework endorsed by Silver Fern University, the impacts of global scholarship from bigger Anglophone countries, the global demands of the accounting discipline as well as the requirements of the accreditation bodies. The key outcomes focus on both disciplinary knowledge and professional skills for the purpose of diverse working contexts. This way of curriculum outcome development seems to align with what literature of accounting education indicates (see Abayadeera & Watty, 2014; Albrecht & Sack; 2000; Awayiga, Onumah & Tsamenyi, 2010; Bunney, Sharplin & Howitt, 2015; Bui & Porter, 2010; Jones, 2010; Tempone et al., 2012). However, generic and soft skills richly discussed in the literature of accounting education are not explicitly articulated as written outcomes in the whole curriculum and individual courses. It is not always the case of the accounting curriculum at Silver Fern University because the outcomes are well articulate in the departmental document. However, a critical analysis into single courses reveals a list of cognitive and behavioural domains without any emphasis on social and intercultural skills.

Accounting education has been criticised for failing to address skills requirements of today’s dynamic markets (Albrecht & Sack; 2000; Awayiga, Onumah & Tsamenyi, 2010). There have existed expectation-performance gaps between what the accounting graduates possess and what the markets require and these gaps vary across contexts

(Abayadeera & Watty, 2014; Bunney, Sharplin & Howitt, 2015; Bui & Porter, 2010; Coady, Byrne, & Casey, 2018; Jones, 2010; Tempone et al., 2012). The components of *global, international* and *intercultural* as the triad to conceptualise internationalisation (see Beelen & Jones, 2015; Knight, 2004; de Wit & Hunter, 2015; Leask, 2009, 2015). They work altogether to highlight intercultural competence as the external and internal outcome of internationalisation with "knowledge, skills, and attitudes" as three key pillars (Deardoff, 2006). In this sense, IoCaH at Silver Fern University also holds shared conceptual dimensions because intercultural competence has been nurtured and fostered in line with the adoption of graduate profile which is globally, interculturally and interculturally embedded in its full sense. In light of the literature, it is argued that IoCaH at Silver Fern University could support developing a range of generic skills among students to serve multicultural working environments. Thus, it could act as an approach to addressing the existing skills gaps in accounting profession. This finding adds fresh insights to the literature and suggests that *intercultural competence* can be one of the generic skills in accounting education because it places a stress on personal and interpersonal aspects.

Burns (1979) indicated that there are two key approaches to internationalising accounting curriculum. The first is viewing international accounting as a single stand-alone discipline among other separate disciplinary courses (Burns, 1979). The second is an embedded one, broadening academic areas and expanding discussions of domestic topics with inclusion of international aspects. This is also considered as the most preferred one (Tondkar, Flanigan, Adhikari & Hora, 1998) and it has been implemented with other strategies in many cases (see Grimm & Blazovich, 2016; Meek, 1985; Lawson et al., 2014; O'Connor, Rapaccioli &Williams; 1996). In light of the literature, IoCaH at accounting discipline at Silver Fern University follows the second approach, integrating global, international and intercultural dimensions in formal curriculum content, in teaching, learning and assessment as well as informal curriculum practices underpinned by the paradigms of graduate profile, accreditation requirements and institutional agenda of world-class education.

Leask (2015, p. 106) classified three types of blockers in internationalisation of the curriculum including "*cultural blockers", "institutional blockers"* and "*personal blockers".* In light of this category, it is argued that the study found the same blockers and the same enablers from institutional, personal and cultural dimensions. To specify, cultural and personal blockers and enablers are presented in the varying stances of the participants on IoCaH. On one hand, institutional blockers which include inadequate funding, focused and effective action plan and professional development opportunities for IoCaH are consistent with what Carroll (2015) and Childress (2010) discussed in their work. On the other hand, institutional enablers are demonstrated in the transparent and consistent graduate profile framework endorsed across programmes throughout the university, with the support of well-resourced facilities as well as multiple international partnerships.

Bui and Porter (2010) identified that the tenure and promotion policies motivate accounting lecturers in a New Zealand setting to devote more time and effort to research than teaching and this issue affected curriculum delivery effectiveness. Based on the findings of IoCaH at Silver Fern University, while academic agency has been well exercised to cope with both external and internal requirements, the study generated same insight as Bui and Porter (2010) in terms of tight academic schedule and lack of devotion to internationalised teaching practices. As such, there should be further teacher training and development for effective internationalisation practices. This call aligns with what the literature indicates since lecturers play a pivotal role in enacting internationalisation of the curriculum (Bond, Qian, & Huang, 2003; Childress, 2010; Clifford, 2009; Green & Whitsed, 2013, 2015; Leask, 2015).

7.9. Within – Case Analysis and Conclusion

Drawing on the comparaytive case study approach **(**Barlett and Vavrus, 2017), I utilised the vertical axis of that offers cross-level analyses on IoCaH among diverse levels such as national, institutional levels and among programme, discipline and course levels. In addition, the vertical comparison was also made through comparative insights gleaned from documents and from in-depth interviews with 16 diverse

stakeholders. The within-case analysis aims to achieve the depth of understanding of IoCaH at Silver Fern University at diverse levels.

Generally, IoCaH is conceptualised in a consistent way at both national and institutional levels (programme, discipline and course levels), and across documents and stakeholders' perspectives. Being worl-class quality and globally recognised, the B.Com in Accounting as the case programme for examination of IoCaH is the truly internationalised programme. It aims to to generate graduates to hold a range of attributes for global citizenship and professionalism as well as for making differences, changes and innovations in their societies. It is developed from requirements of discipline and accreditation bodies as well as underpinned by the graduate profile paradigm. IoCaH across levels at Silver Fern University places a strong focus on developing internationalised learning outcomes and graduate attributes with a strong focus on bicultural and global competence to enhance local, regional and global employability. IoCaH at Silver Fern University is driven by same rationales across levels which include economic, academic, social and cultural. Although these rationales are interrelated, the economic aspiration seems more dominant under the impetus of government reduced funding, accreditation requirements and global ranking.

IoCaH at Silver Fern University also presents interplay between inward-looking and outward-looking dimensions of internationalisation and demonstrates an intersection between internationalisation at home and internationalisation abroad, suggesting a critical and expanded conceptualisation of these concepts. The study also found a range of challenges and concerns as well as benefits and possibilities of IoCaH in the aspects of curriculum, conditions, resources and capacity and in linguistic, cultural, institutional and personal dimensions. These together shape a layer of contexts affecting IoCaH in both supportive and restricted way. Notably, a comprehensive understanding of IoCaH at diverse levels with novel and sophisticated insights might make the study a substantial contribution to the literature. The below illustrates the framework of IoCaH in terms of conceptualisation and enactment at Silver Fern University.

Table 7.7: Framework of IoCaH conceptualisation and enactment at Silver Fern University

Economic, academic, social, cultural drivers				
IoCaH at Silver Fern University	**Conceptualisation**	**Key goals**	**Enactment Approaches and Strategies**	**Challenges and Possibilities**
IoCaH at programme level	• IoCaH as a process or an activity embedded in internationalisation agenda • B.Com in Accounting as internationalised programme – product of IoCaH	• generating bi-culturally and globally competent graduates • maintaining international accreditation and global ranking	• infusing global and international dimensions into both formal and informal curriculum aspects; • meeting internationalisation criteria of accreditation bodies; • inbound and outbound student exchanges and study tours; • endorsement of graduate attributes of bi-cutural competence and global awareness within the graduate profile framework	• curriculum, conditions, resources and capacity issues • linguistic, cultural, institutional and personal dimensions
IoCaH at discipline and course levels		• maintaining international accreditation and global ranking • producing locally, regionally, globally responsive accounting professionals		

Global, regional, national, institutional contexts

Framework explained

IoCaH at programme, discipline and course levels at Silver Fern University is broadly conceptualised as a process or an activity embedded in the agenda of institutional internationalisation, underpinned by the graduate profile framework and the requirements of accreditation bodies. The B.Com in Accounting is an example of an internationalised programme – the product of IoCaH. At programme level, the key goal of IoCaH is generating bi-culturally and globally competent graduates and maintaining international accreditation of education quality and securing world-class ranking. At accounting discipline and course levels, the key goals of IoCaH are also securing international accreditation and producing locally, regionally, globally responsive accounting professionals. IoCaH is consistenly and systematically enacted through accreditation process, mobility activities, international partnerships and the endorsement of graduate attributes of bi-cultural competence and global awareness. Specifically, global, international and intercultural dimensions are infused into both formal and informal curriculum aspects through both abroad and at home orientations. IoCaH at programme, discipline and course levels are driven by a layer of diverse contexts including global, regional, national and institutional and a set of political, economic and academic drivers. The process is directly hindered or enabled by issues of curriculum, conditions, resources and capacity as well as linguistic, cultural, institutional and personal dimensions.

Chapter Eight

Internationalisation of the Curriculum at Home: Cross – Case Analysis

8.1. Introduction

The four previous chapters set national background to IoCaH and offer the findings of and discussions on IoCaH at programme, discipline and course levels at Sen University and Silver Fern University. This chapter answers the third research question[65] by providing a cross-case analysis into IoCaH across levels and across two universities with the use of vertical and horizontal axes of comparative case study approach (Barlett and Vavrus, 2017). It culminates with the presentation of the proposed conceptual and operational frameworks of IoCaH drawn on the empirical data at each case and across cases and in light of the literature.

8.2. IoCaH across the two universities

8.2.1. Convergent Dimensions

Generally, IoCaH is conceptualised and enacted in alignment with political, economic, socio-cultural and academic aspirations of the national internationalisation agendas in both settings. However, these aspirations are presented in different ways. In addition, the two universities share the infusion/integration approach to IoCaH at programme, discipline and course levels, but with differing extent. In addition, the curriculum mapping strategy is utilised by infusing *local, global and international dimensions* into the formal curriculum aspects at both contexts. Furthermore, they both include *home* and *abroad* dimensions and encompass formal and informal curriculum areas in their internationalisation agendas.

At programme level, both universities operate student exchanges and incorporate local, global, international and intercultural dimensions in the existing

[65] *"How is IoCaH conceptualised and enacted across these levels and across these universities?"*

curricula. At discipline level, the accounting departments in both settings embed local and global accounting knowledge and principles; international accounting topics and especially international accounting standards (IFRS) endorsed worldwide in their accounting curricula. At course level, the academics include both local and international examples and comparative case studies in teaching, learning and assessment activities.

The disciplinary knowledge, professional skills and attributes are stated as the general learning outcomes of IoCaH at both settings; and they are promoted in both formal and informal curriculum aspects at programme level. At the same time, producing responsive accounting professionals for local, regional and global employability is perceived as the key outcome of IoCaH at discipline and course levels. In addition, there is a close connection among the internal stakeholders who are administrators, academics and staff and the external stakeholders such as accreditation and professional bodies. What is more, despite attempts, the intercultural elements and engagement are not clearly recognised and fostered in both settings.

Under the strong impact of knowledge production and dissemination from big Anglophone countries such as the U.S, the UK and Australia, the textbooks and resources from these countries are perceived as the primary frameworks of reference. However, interestingly, the conceptualisation and enactment of IoCaH at all levels at both settings show features of inward-looking and outward-looking internationalisation which focus on both local and global dimensions. These traits might be justified due to the national traits and historical traditions of each country. To specify, Vietnam has a tradition of resistance against colonial and imperial rules. At the same time, the bi-culturalism features New Zealand. Furthermore, IoCaH is understood at the intersection between internationalisation abroad and internationalisation at home, demonstrating an interplay among such dimensions in institutional internationalisation.

The two settings face the shortage of stable budget and lack focused professional development for IoCaH. The layer of global, regional, national, institutional contexts acts as essential conditions for the enactment of IoCaH at both settings. At the

same time, the dimensions such as curriculum, conditions, resources and capacity associated with linguistic, cultural, institutional and personal issues are also driven by such above contexts. These dimensions and issues play as either enablers or constraints at both settings despite differing extent and representations.

8.2.2. Divergent Dimensions

IoCaH is conceptualised and enacted in a different way at the two settings. At Silver Fern University, it is considered as a curriculum innovation while it is regarded as an activity or process embedded in the internationalisation agenda or the graduate profile development plan. The key targets and beneficiaries of IoCaH are domestic and international students as well as academics and staff who come from different backgrounds. Meanwhile, at Sen University, IoCaH is enacted by the domestic academics that are highly qualified and English competent. It aims to attract domestic students who pay higher tuition fee for an expectation of better education quality.

At Sen University, the ultimate motivations of IoCaH are generating a highly competitive workforce for global economic integration, reaching international accounting standards. IoCaH is enacted under political, economic and academic aspirations. It is specifically aimed at addressing a wide array of issues: meeting the local demands which are increasingly international; augmenting human resources capacity; renovating the mainstream curriculum frameworks; keeping pace with regional, international standards; gaining regional, international recognition; and responding to the impetus of financial autonomy and accreditation requirements. In a different way, IoCaH at programme level at Silver Fern University, under economic, social, cultural and economic drivers, endeavours to maintain international accreditation and secure the status of world-class quality. At discipline and course levels, it aims to generate bi-culturally and globally competent graduates making changes, differences and innovations in their professional communities and societies.

The two accounting programmes are different in terms of curriculum structure and curriculum load. At Sen University, the High Quality Programme in Accounting curriculum totally comprises 148 credits, among which 50 compulsory courses of basic educational foundation such as politics-driven ones (i.e. Marxism – Leninism, Ho Chi Minh ideologies), mathematics or statistics, English language, physical education and national defense education. Meanwhile, the B.Com in Accounting at Silver Fern University consists of 360 credits/ points, among which there are at least 255 points of disciplinary courses. While it takes four years to complete the High Quality Programme at Sen University, it takes three years to obtain the B.Com in Accounting at Silver Fern University. Through this, it is seen that students at Silver Fern University take more disciplinary courses than their counterparts at Sen University. A critical look at the curriculum frameworks and course outlines of the two universities, it is revealed that the curriculum at Sen University places a strong focus on outcomes of knowledge acquisition and professional practices while the curriculum at Silver Fern University goes further in developing graduate attributes across the courses.

The distinctive approaches to IoCaH at programme level at Silver Fern University include teacher professional development, international cooperation, foreign curriculum learning and adaptation and promotion of EMI. At accounting discipline and course levels, IoCaH is enacted by adding an international accounting course and infusing global and international dimensions into both formal and informal curriculum aspects from foreign curriculum learning and adaptation as well as curriculum partnership with the professional bodies. Although the infusion approach to IoCaH at programme, discipline and course levels at Silver Fern University is recognised, it is processed in a different way. It is enacted through meeting internationalisation criteria of accreditation bodies; inbound and outbound student exchanges and study tours; endorsement of graduate attributes of bi-cultural competence and global awareness within the graduate profile framework. The curriculum mapping strategy is adopted by academics in internationalising the formal curriculum aspects at both settings; yet the process is carried out in a divergent way and for different purposes. To specify, the New Zealand academics map course content, objective, outcomes to align with institutional graduate attributes. Meanwhile, Vietnamese counterparts conduct the curriculum mapping by

comparing and contrasting their existing curriculum with those from foreign countries and borrowing the practices they find better and more innovative. In addition, the curriculum mapping is carried out to better incorporate accredited courses resulted from partnering with the professional bodies.

The two settings claim the disciplinary knowledge, professional skills and attributes as the key learning outcomes of IoCaH to enhance local, regional, global employability; and they are promoted in both formal and informal curriculum aspects. However, there is an uneven development of such outcomes between the two settings and there is a lack of coordination between formal and informal curriculum in delivering and promoting such outcomes at both settings. Sen University still places more focus and time on developing students' knowledge despite paying attention to fostering their professional skills. Furthermore, what the attributes and values students are expected to possess seem obscure. Differently, the graduate profile framework acts as a road map for developing a set of attributes among students at Silver Fern University. Silver Fern University also offers more informal curriculum activities and encourages more cross-cultural interaction activities thanks to the cultural diversity in the staff and student body.

Table 8.1A shows the overall overview of IoCaH at programme, discipline and course levels across the two universities in which the convergent and divergent issues are clarified. Figure 8.1B and Figure 8.1C report on the results of the structured interviews (under the form of closed-ended questionnaire) responded by four administrators (two from Vietnam and two from New Zealand) and 15 lecturers (eight from Vietnam and seven from New Zealand). The results indicate the dimensions and the levels of IoCaH at programme, discipline and course levels across the two universities.

Table 8.1A: IoCaH at programme, discipline and course levels across the two universities

IoCaH at programme, discipline and course levels **at Sen University and Silver Fern University**
Convergent Features ✓ Economic, academic, social, cultural drivers, but economic driver as dominant ✓ *Infusion* as the mainstream approach (i.e. embedding international accounting standards/ IFRS or comparative case studies) ✓ Curriculum mapping as primary strategy within the infusion approach (i.e. mapping with graduate attributes, mapping with foreign curricula) ✓ Disciplinary knowledge, professional skills and attributes as key learning outcomes for local, regional and global employability ✓ Accreditation and professional bodies as key partners and evaluators; ✓ Shortage of stable budget and focused professional development ✓ Little evidence for development of intercultural dimensions ✓ Inward-looking and outward-looking internationalisation ✓ Internationalisation at Home and Internationalisation Abroad as dynamic interplay ✓ Curriculum, conditions, resources and capacity issues as either enablers or constraints ✓ Linguistic, cultural, institutional and personal dimensions either enablers or constraints ✓ Global, regional, national, institutional contexts as conditions for enactment

✓ Producing locally, regionally, globally responsive accounting professionals ✓ International accounting standards (IFRS) as key content area in the internationalised curricula ✓ Impacts of knowledge production and dissemination from big Anglophone countries (the U.S, the UK and Australia)		
Dimensions	**Sen University**	**Silver Fern University**
Rationales and Motivations	• generating highly competitive workforce for global economic integration • meeting the requirements of international accounting standards (IFRS) • harmonization of international accounting standards (IFRS)	• generating bi-culturally and globally competent graduates, • maintaining international accreditation and global ranking, • maintaining international accreditation and global ranking,
Key beneficiaries and outcomes	• domestic students and academics as key beneficiaries	• domestic and international students and academics as key beneficiaries
Conceptualisation	• IoCaH as a curriculum renovation process • The High Quality Programme in Accounting as internationalised programme - product of	• IoCaH as a process or an activity embedded in internationalisation agenda

	IoCaH	• The B.Com in Accounting as internationalised programme – product of IoCaH
Enactment	• basing on the Mainstream Programme curriculum framework • foreign curriculum learning • foreign curriculum adaptation • teacher professional development • international cooperation and professional partnership • promotion of EMI	• infusing global and international dimensions into both formal and informal curriculum aspects • meeting internationalisation criteria of accreditation bodies • inbound and outbound student exchanges and study tours • endorsement of graduate attributes of bi-cultural competence and global awareness within the graduate profile framework

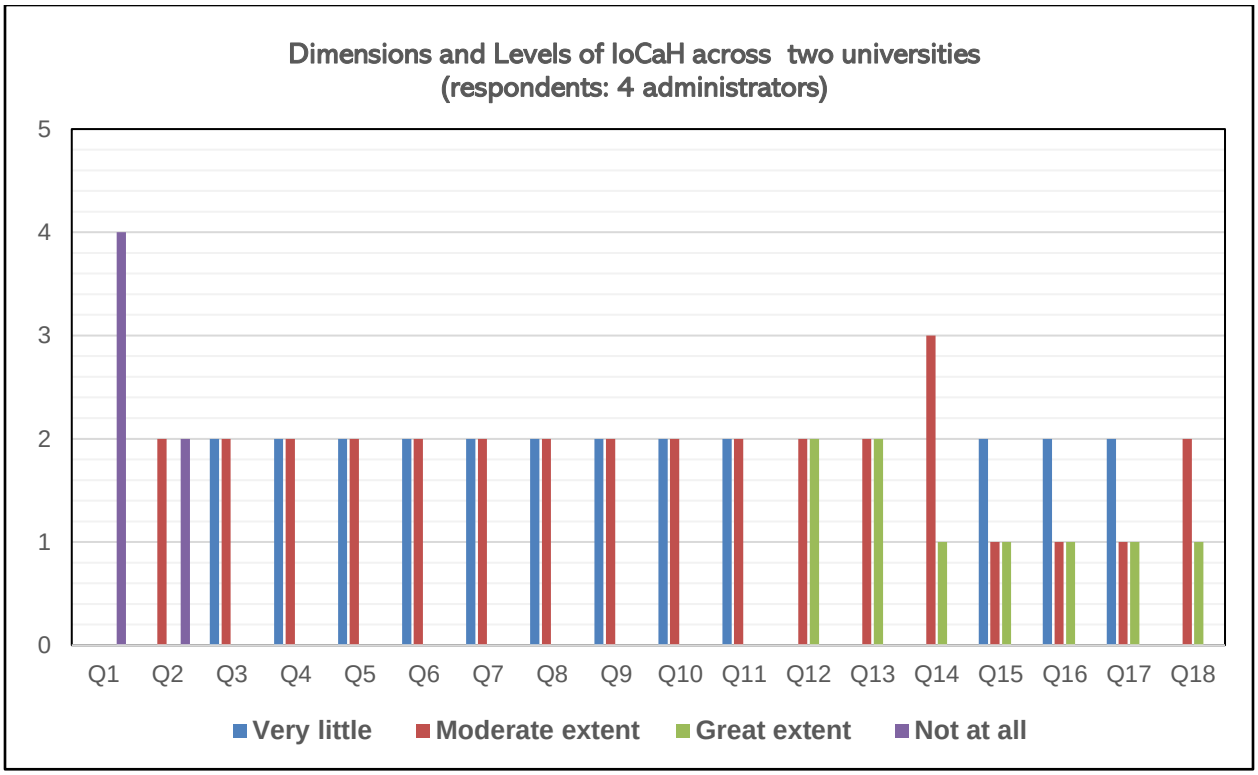

Figure 8.1B: Dimensions and Levels of IoCaH at programme level across the two universities

Questions about Dimensions of IoCaH across the programme **(rate of response: 4/4)**
Q1. Are you rewarded for curriculum innovation and design for internationalisation?
Q2. Discuss and share strategies to engage students from diverse cultural background?
Q3. Clearly understood by students is the rationale for the incorporation of intercultural dimension in learning outcome, teaching, learning and assessment?
Q4. Do the knowledge and skills draw from a range of different national and cultural contexts?
Q5. Are you supported by your school to develop teaching strategies and learning activities that foster, support and nurture students, intercultural skills and global perspectives and understanding?

Q6. Important is the incorporation of global, international and intercultural dimensions into informal (extra) curriculum aspects?
Q7. Are students provided with opportunities for workplace learning and community engagement that support the development of intercultural and global perspectives, understanding and skills?
Q8. Do your consider internationalisation of the curriculum to be an important aspect of curriculum design and development as communicated through university correspondence, communication and activities?
Q9. Do the lecturers have an understanding of the influence the cultural foundation of knowledge and practice in the discipline?
Q10. Do the lecturers have an understanding of the support services and activities that focus on intercultural competence and international perspectives?
Q11. Do the lecturers have an understanding of the rationale for the incorporation of intercultural dimension of teaching and learning in this program/major?
Q12. Is the content and subject matter informed by research and practice from a non-Anglo/Western European context?
Q13. Important is the development of students' global perspectives and understanding?
Q14. Clearly does the major/program articulate the rationale for the development of global perspectives and understanding?
Q15. Important is the incorporation of intercultural dimension in learning outcome, teaching, learning and assessment?
Q16. Are students required to demonstrate knowledge of professional practices and understanding outside their own cultural contexts?
Q17. Do the lecturers discuss and share approaches to incorporating the intercultural and global dimensions in their teaching?
Q18. Do the lecturers ensure their shared understanding is reflected in the curriculum design?

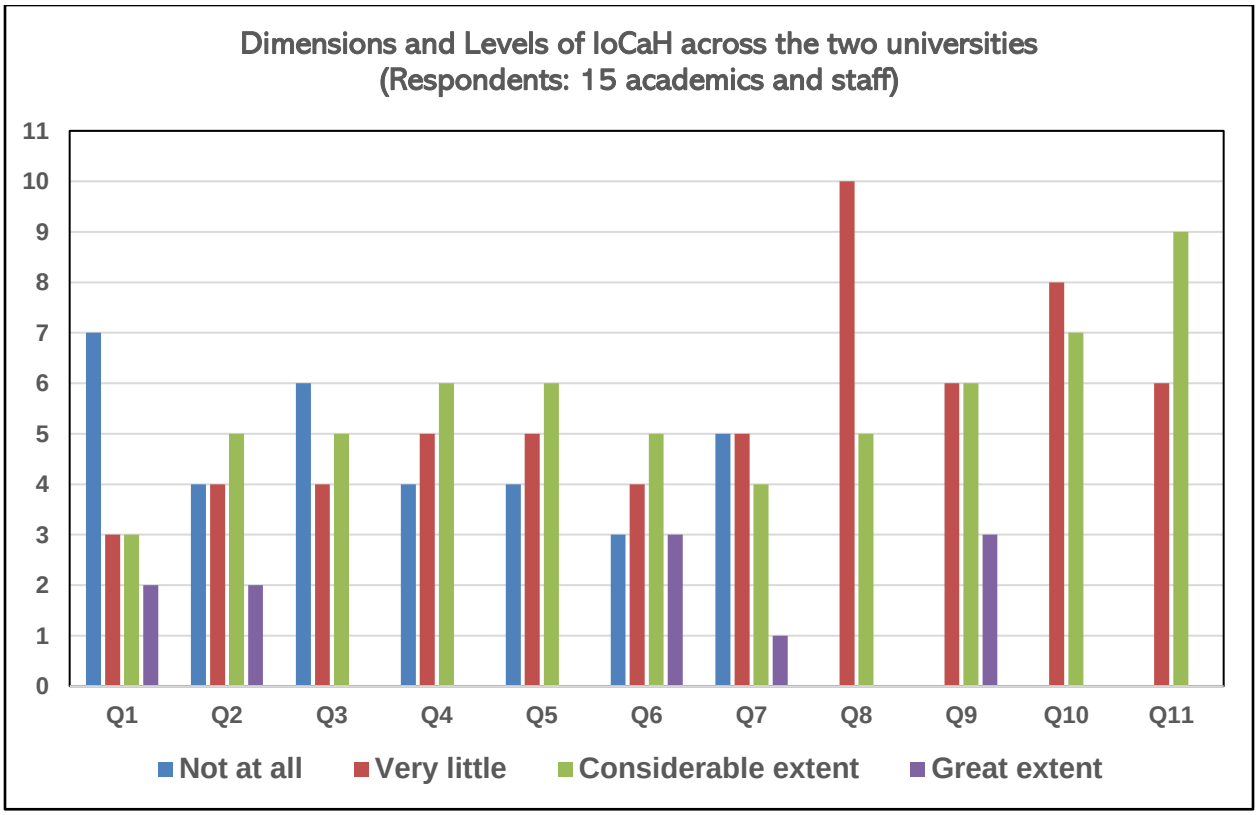

Figure 8.1C: Dimensions and Levels of IoCaH at discipline and course levels across the two universities

Questions about the dimensions of IoCaH (rate of response: 15) **To what extent, does your course:**
Q1. consider how your students' cultural backgrounds influence their approaches to learning?
Q2. consider how your cultural background influences your approach to teaching?
Q3. support the development of students' capacity for social interaction across different cultural groups?
Q4. support the development of students' appreciation of cultural diversity?
Q5. support the development of students' knowledge of other cultures?

Q6. adapt your teaching to take account of student diversity in your classes?
Q7. adapt your assessment of learning to take account of student diversity in your classes?
Q8. encourage critical evaluation of the cultural foundation of knowledge our discipline?
Q9. encompass a broad range of knowledge, experiences and processes?
Q10. support students' ability to relate to and collaborate with others?
Q11. support understanding of the interdependence of global life?

The figures indicate the levels and the dimensions of IoCaH across the two research settings, at programme, discipline and course levels, gleaned from the perspectives of four administrators and 15 lecturers at school and departmental levels through a closed – ended questionnaire survey. The questionnaire data corroborating with the in-depth interview data formulate consistent findings. In regard to curriculum administration perspectives, there was no reward and recognition system for IoCaH in the two settings. There was no discussion on student engagement strategies in the Vietnamese setting while there was moderate extent of sharing on this topic in the New Zealand context. The reason might lie in the mixed, culturally diverse body of students in New Zealand while there is a lack of cultural diversity in the student demographic information in Vietnam. In many dimensions of IoCaH, there existed a variation in the perception of the stakeholders within each setting and between the two settings. For example, two indicated students moderately understood the rationale for the incorporation of intercultural dimension in learning outcome, teaching, learning and assessment while two others indicated very little extent of understanding among students about this area. In another case, two indicated that there was very little amount of knowledge and skills drawn from different national and cultural contexts while two others said moderate extent.

With respect to curriculum development and implementation perspectives, only a few participants took certain account of the influence of students' cultural backgrounds on their own learning approaches. Only around five to six out of 15 participants

supported students' knowledge of other cultures, their appreciation of cultural diversity and their cultural capacity development of cross-cultural interactions. Almost the New Zealand participants took into account the issue of how their own cultural background influences their teaching approach while the Vietnamese counterparts seemed to show no attention. More than half of the lecturers adapted their teaching approach to accommodate student diversity in their classes. Only one thirds of them encouraged critical evaluation of the cultural foundation of disciplinary knowledge at moderate extent and the rest said very little. As such, there were variations in the way the lecturers across the two settings encompassed a broad range of knowledge, experiences and processes in their curricula and supported students' ability to relate to and collaborate with others as well as their understanding of the independence of global life.

On one hand, these above variation might offer academic freedom and diverse alternatives in developing IoCaH; on the other hand they give rise to concerns about consistency and sustainability in implementing IoCaH across programmes and courses. In addition, the hidden curriculum perceived by students from lecturers might also vary and bring either positive or negative impacts due to such varying perceptions of the administrators and the lecturers on curriculum development and implementation.

8.3. The Proposed Frameworks of IoCaH

In order to formulate key components of the conceptual and operational frameworks of IoCaH, I have taken a close look at the within-case findings and the cross-case findings to seek for congruent and emergent patterns. I have also taken into account relevant, rich literarature to justify the significance and the logics of the components in the process. The proposed frameworks of IoCaH answer the third research question in a graphical way. There has been little work in the literature that supports an understanding of IoCaH at diverse levels. Likewise, there are few proposed frameworks that deliver comprehensive facets of internationalisation of the curriculum and internationalisation at home, as identified and argued in the chapter of literature review. Hence, the proposed frameworks of the study are expected to address some

current issues and concerns on the conceptualisation and the enactment of IoCaH in contexts and in disciplines, making conceptual and practical contributions to the field.

Marginson and Rohads' *Glonacal Agency Heuristic* (2002) supports a way of conceptualising IoCaH as a global activity enacted by global, national, local, institutional, professional, academic, service agents with differing agencies, resources (strength) and spheres, under diverse layers and conditions, for reciprocity. It enables a justification for the interaction among global, national and institutional dimensions of internationalisation and the interplay between internationalisation abroad and internationalisation at home, the interconnection among the stakeholders and other factors engaged in the process of IoCaH. In a similar pattern, Harari (1992) offers a comprehensive understanding of IoCaH that involves interrelated activities linked with organization, leadership, professional development, and curriculum on macro, meso and micro scales. Sharing this perspective with Harari (1992), Robson, Almeida and Schartner (2018) held that internationalisation at home should focus on three dimensions of *organisation, curriculum and people,* for the key outcome of internationalised student experiences for all. Leask's conceptual framework brings concrete ideas about the curriculum aspects such as teaching, learning and assessment. In alignment with Marginson and Rohads' *Glonacal Agency Heuristic* (2002), it also offers a way to understand IoCaH under disciplinary and interdisciplinary requirements and a layer of global, regional, national and institutional contexts. The below present the framework and the elaboration on each component in light of the empirical findings of the study and the literature.

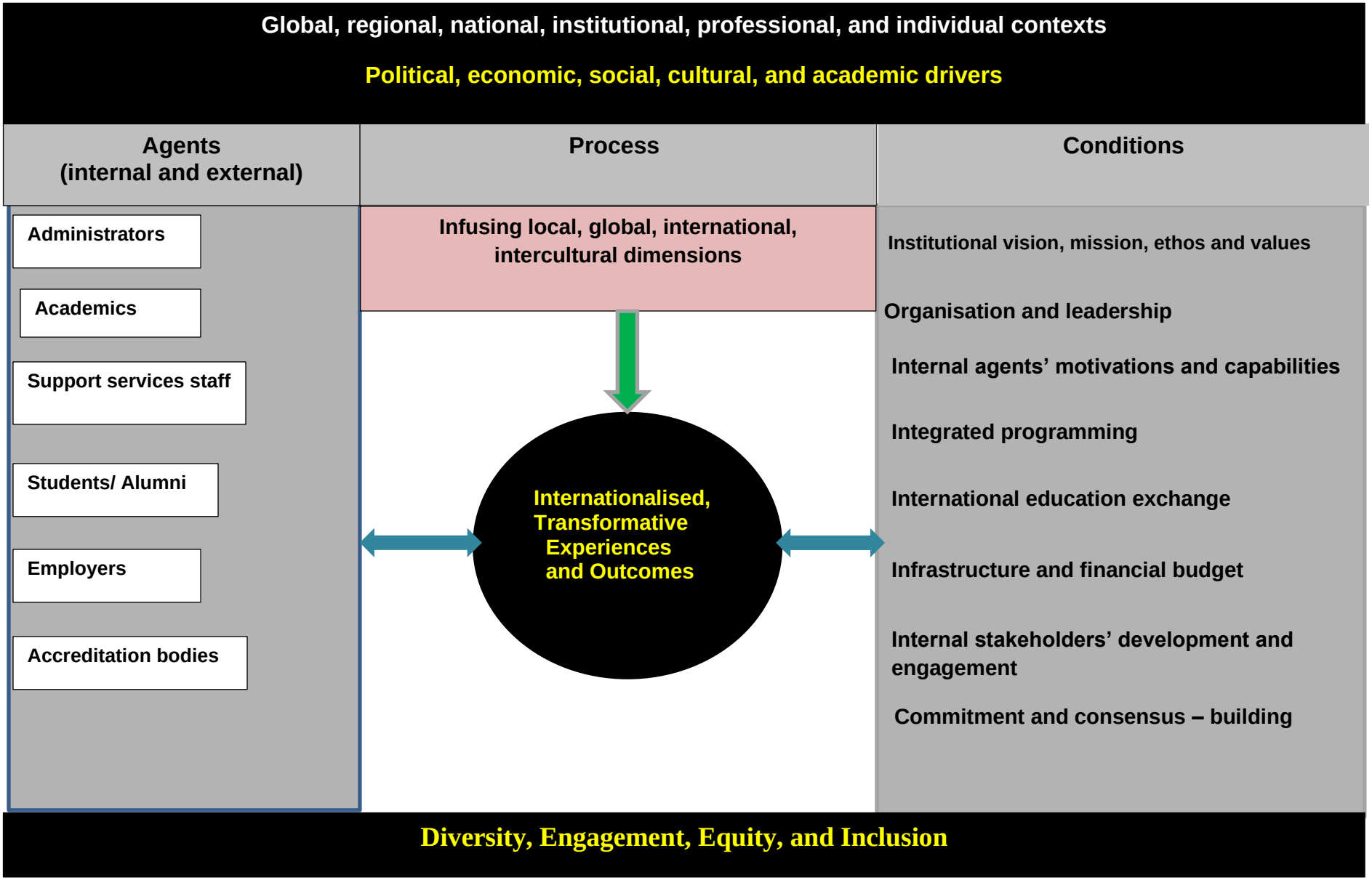

Figure 8.2A. Conceptual Framework of IoCaH at Programme Level

8.3.1.The Proposed Conceptual Framework of IoCaH

Proposed conceptualisation of IoCaH

The literature shows that there is a multitude of ways to interpret internationalisation of the curriculum because the concept is elusive and multi-faceted (Clifford, 2009; Clifford and Montgomery, 2011). In addition, these concepts are poorly understood in institional and disciplinary contexts (Green & Whitsed, 2015; Leask, 2015; Rizvi & Wash, 1998; Rizvi, 2000). Similarly, the concept of internationalisation at home has been still contested and constantly evolved for the past decades across the regions (see Chpater 2 of literature review for more details). Therefore, it is not an easy job to define IoCaH because the term encompasses the conceptual framings of internationalisation of the curriculum and internationalisation at home. To propose a working definition of IoCaH, I gleaned on the empirical findings of the study and the literature.

The literature of curriculum and the findings of the study suggest a way of understanding curriculum: *curriculum as engagement and curriculum praxis* (Grundy, 1987; Barnett & Coate, 2005) which encompasses all facets of teaching and learning to prioritise process - student learning experiences. It is the context where the making of the curriculum is the making of self among the stakeholders under the interplay of the triad of knowing, acting and being (Barnett & Coate, 2005). It also advocates for a logical model of curriculum development which facilitates and is underpinned by *transformative/ critical pedagogies* (Clifford & Montgomery, 2011; Cowan & Harding, 1986; Cowan et al., 2004; Freire, 1968; Mezirow, 1996; Green & Mertova, 2011; Leask, 2009, 2015; Morey, 2000; Rizvi & Wash, 1998; Rizvi, 2000; Tangney, 2017).

Likewise, the empirical within-case and across-case findings as well as the rich literature earlier reviewed suggest a way to conceptualise IoCaH as *an educational change* (de Wende, 1996; 1997) - “a multi-faceted package” (Harari, 2002, p.57) engaged by multiple *agents* with differing agencies (Marginson & Rhoades, 2002) under *global, regional, national, institutional, professional and individual contexts* (Marginson &

Rhoades, 2002; Leask, 2015). The process consists of various conceptual strands which are interrelated activities and conditions for the enactment of IoCaH: *commitment and consensus-building, international education exchange, organization and leadership, faculty development and faculty engagement, creating an international ethos on campus, and integrated programming/strategic planning* (Harari, 2002). IoCaH is driven by *political, economic, social, cultural, academic* aspirations (Knight & de Wit, 1995); and it demonstrates a dynamic interplay among a*gents, agencies, strength, spheres, reciprocity* and the layer of contexts (Marginson & Rhoades, 2002; Leask, 2015). IoCaH is a process of infusing local (institutional), global, international and intercultural dimensions into all curriculum aspects for internationalised and transformative learning experiences and outcomes for all stakeholders involved.

Agents and Agencies

Knight (2012) claimed that there are diverse actors playing different roles in internationalisation such as policy-making, regulating, funding, programming, advocacy, and networking. In the context of this study, the actors are called the internal and external agents who are the agents of change in the process of IoCaH – the process of educational change. In light of Marginson and Rohads' *Glonacal Agency Heuristic* (2002), the global agencies are demonstrated through the involvement of accreditation bodies (AACSB, EQUIS), professional bodies (i.e. ACCA, ICAEW, CPA Australia, CA ANZ) and global employers such as the accounting firms (i.e Big Four) or multi-national co-operations. The national agencies are presented through the administration of governments, ministries and ministerial bodies (i.e. Communist Party of Vietnam, Ministry of Education and Training and local businesses and enterprises in the Vietnamese setting; Education New Zealand and local businesses and enterprises in the New Zealand context). These agents are considered as the external ones, exerting influences from the outside. The local agencies are exercised by administrators, academics, and staff at university school, departmental levels/ programme, discipline and course levels. These agents are viewed as the internal ones, impacting internal areas within institutional contexts. The concept of *reciprocity* refers to the way these

agents and their agencies interact with and influence one another whilst the concepts of *strength* and *spheres* are concerned with the possibilities and challenges of IoCaH.

The findings of the study and the literature support the view that all the internal and external agents/ stakeholders should be engaged in IoCaH because of their distinctive and interrelated impacts. In particular, the large volume of scholarly work indicates academics who directly deliver the formal curriculum are the key agents of change in internationalisation. The literature also points that the poor engagement in and the lack of expertise for internationalisation from academics are the prime challenges in internationalisation generally and in internationalisation of the curriculum or internationalisation at home in particular (see Bond, Qian, & Huang, 2003; Bell, 2008; Clifford, 2011; Beelen & Jones, 2015; Childress, 2010; der Wende, 1996; 1997; Green & Whitsed, 2015; Harari, 1992; Leask, 2015; Robson et al., 2018; Knight, 2008; 2012). An increasing number of studies also prove that students as the key beneficiaries could make a critical contribution and student engagement is imperative in internationalisation (Green, 2019; Jones, 2009; Sawir, 2013; Urban & Palmer, 2014). The proposed conceptual framework adds alumni and employers to the list of the agents. The reasons are that the insights gleaned from the participants' perspectives in the Vietnamese research setting indicate these agents take essential roles in IoCaH and the key aim of IoCaH at both research settings points to enhancing employability on local, regional and global scales; thus employers should be invited to voice their perspectives.

Contexts and Drivers

The literature coupled with the findings of the study indicate that under the impacts of globalisation, internationalisation is adopted as a response by the agents/ stakeholders at global, regional, national, institutional and individual levels. Within internationalisation agendas of such diverse levels, IoCaH is driven by a layer of global, regional, national, institutional and individual contexts. The justification might lie in the diverse facets IoCaH embraces and the various agents/ stakeholders it involves at differing contextual levels. Within the institutional contexts, there is a dynamic interplay among the agents/ stakeholders including administrators, academics and support

services at university, school, and departmental levels. The ways these agents/ stakeholders perceive and enact IoCaH depend on their professional positions, disciplinary standpoints and individual perspectives. At programme level, the agents enact IoCaH in alignment with the global, regional and national agendas of internationalisation. At discipline and course levels, IoCaH is carried out to align with the institutional agenda of internationalisation and to meet the criteria of institutional quality assurance and global accreditation bodies. In addition, IoCaH at discipline and course levels is enacted to respond to the global standards of the disciplne as well as the national, regional, global labour markets.

The literature suggests that the rationales and motivations for internationalisation of higher education alter under the impacts of differing circumstances; thus there might be possibilities of either conflict or harmony among the rationales themselves as well as among the stakeholders (Maringe & Woodfield, 2013). The findings of the study also confirm this trend. As a country of export education with the world-class quality, the rationales of IoCaH at the New Zealand setting are more political and economic. In a different way, the Vietnamese setting features a case of enacting IoCaH for academic aspirations which lead to the ultimate goals of quality improvement and economic growth. Although the socio-cultural benefits are recognised, the economic drivers seem dominant and central in both settings, targeting at different types of students (i.e. domestic student in the Vietnamese setting; international students in the New Zealand setting). This trend is elucidated by the financial pressure of the knowledge industry as Albatch and Knight (2007), de Wit (2011) and Maringe and Woodfield (2013) asserted. Furthermore, the strong impact of knowledge production and dissemination from Westernised countries, especially the big Anglophone countries such as the U.S, the UK and Australia and the rise of English as lingua franca result in the possibilities of knowledge colonialisation and the replacement or loss of local knowledge system in the process of IoCaH. The findings of the study also reflect these challenges and concerns and indicate a certain level of academic agencies at the same time. These suggest that the rationales or the motivations of IoCaH should be understood in association with the individual contexts (i.e. the motivations and agencies of individual agents). Thus,

professional and individual contexts are put as new elements in the proposed conceptual framework of IoCaH.

The elaboration above aligns with what de Wit and Leask (2015) claimed about how contextual layers and factors influence curriculum internationalisation. These interact in different ways to drive and shape IoCaH dimensions such as teaching, learning and assessment as well as informal activities in an enabling or inhibiting ways.

Conditions

Building on Harari's conceptual framings of internationalisation of the curriculum (1992) and Robson et al.'s conceptual model of internationalisation at home (2018) and the empirical findings of the study, the proposed conceptual framework lists a range of conditions for the enactment of IoCaH. These influencing factors are more institutional and internal and act as either enablers or constraints in IoCaH which confirm the findings of Jiang and Carpenter (2013). It is noted that the conditions in the framework are not ranked but equally important and substantially interrelated. Although IoCaH is embedded in institutional agendas of internationalisation at the two settings with differing extent, there is no explicit strategic plan for it; thus there is no clear evidence for commitement and consensus-building from the stakeholders or for changes in organisation and leadership from institutional bodies. Accordingly, there is a lack of focused and purposeful development initiatives for the stakeholders; and there is a shortage of funding and adequate infrastructure. Furthermore, the absence of the strategic plan for IoCaH leads to the incoherent and inconsistent programming between formal and informal curriculum areas.

Among the conditions, engaging academics and staff in professional development activities has been well documented in a large body of literature (see Bodycott, Mak & Ramburuth, 2014; Bond et al., 2003; Clifford, 2009; Childress, 2010). In a similar pattern, the literature recommends engaging students in formal and informal curriculum initiatives at home and abroad (see Jones, 2014, 2016; Beelen & Jones, 2015; Leask & Carroll, 2011; Robson, et al., 2018; Urban & Palmer, 2014). The findings

of the study also note that the stakeholders who were the participants are aware of the importance and the benefits of IoCaH but they are not given enough professional development for sufficient knowledge, skills, expertise and confidence in enacting IoCaH. Thereby, IoCaH is enacted in an ad hoc and fragmented way based on individual interest and agency rather than through a coherent and systematic plan. It is argued that there is huge potential to strengthen agency, motivation and interest among academics and staff who have had a certain level of agency and to awaken and inspire those who have not. As claimed by Lee and Cai (2018), “sustainability depends on a university-wide accepted international policy and strategy to align faculty members and disciplines with internationalisation values, benefits, and teaching development” (p.20).

Process

The infusion/ integration approach is strongly advocated in various programmes, disciplines and courses under multiple dimensions (see Crosling et.al, 2011; De Vita & Peter Case, 2003; Leask, 2015; Green & Whitsed, 2015). It reflects well and consistently the definitions of internationalisation of higher education, internationalisation of the curriculum and internationalisation at home documented in the literature (see Beelen & Jones, 2015; der Wende, 1996; Knight, 1994, 2003; de Wit & Hunter, 2015; Leask, 2009, 2015; Whalley et.al, 1997). However, there is little evidence to indicate how this approach works to create student experiences and student outcomes that are being yearned for (see de Wit & Leask, 2015; Jones, 2014, 2016; Beelen & Jones, 2015; Robson et al., 2018).

As earlier stated, IoCaH at the two research settings in the study is enacted through the infusion/ integration approach which infuses local/ institutional, global, international and intercultural in the formal and informal curriculum facets. The findings confirm what the literature indicates that the approach is the most common. The administrators at the two settings hold a broad view of internationalisation including both home and abroad dimensions which IoCaH within the institutional internationalisation agenda is placed to embrace. The academics and staff at the two settings use the curriculum mapping strategy to infuse global and international dimensions into the

content of the formal and informal curriculum, the pedagogies, the assessment and the outcomes to meet different purposes that are previously mentioned. At both research settings, certain attempts of infusing local, global, international and intercultural elements into both formal and informal curriculum aspects are evident to create more quality student experiences and outcomes. At the New Zealand setting, there is a concerted effort in bringing opportunities for all students to develop their cross-cultural communication and intercultural competence. However, the evidence to show the extent of reach and the impact of these attempts and efforts is very little, especially in how these support transformative developments from IoCaH among the stakeholders involved. Notably, the intercultural competence which is indicated in the literature as the key outcome of internationalisation of the curriculum and internationalisation at home is not recognised and promoted in the two settings.

Given the above, I restate my argument that although the transformative approach has been perceived as the most difficult to be applied, thus the least applied in the literature (Bond, 2003a; Josheph, 2011), it has been highly recommended and tightly linked with the infusion approach. Because IoCaH requires the engagement of many stakeholders, I suggest the transformation approach reach and impact not only students who are often targeted in the previous work but also all the stakeholders. My argument can reinforce Marginson & Rhoades's Glonacal Agency Heuristic (2002) in terms of the interaction and the influence among the agents and the agencies. As such, the proposed process of IoCaH would be from infusing local, global, international and intercultural dimensions for internationalised, transformative experiences and outcomes among all stakeholders.

As claimed by Joseph (2011), the transformation approach to curriculum internationalisation is in alignment with the pedagogical, theoretical strands such as "inclusive education, feminist pedagogies, anti-racist and postcolonial pedagogies" (p.242). In this sense, it is relevant with the burning call from the literature that highlights the issues of diversity, engagement, equity and inclusion (Clifford & Montgormery, 2017; de Wit & Leask, 2015; Jones, 2015). The revised definitions of internationalisation of

higher education (de Wit & Hunter, 2015) and internationalisation at home (Beelen & Jones, 2015) refer to the significance of the purposefulness of internationalisation, the engagement and the inclusion of all stakeholders. There is also an implication that it is critical to optimise cultural diversity to create equitable, inclusive opportunities for intercultural access and engagement among all stakeholders regardless of being *home* or *abroad*. I propose that IoCaH is conceptualised and enacted under the core values of diversity, engagement, equity and inclusion.

8.3.2. The Operational Framework of IoCaH

Process overview

The literature reveals that little attention has been paid to how internationalisation of the curriculum and internationalisation at home are perceived, implemented and evaluated in disciplines and specific levels (Clifford, 2009; Edwards et al., Green & Whitsed, 2013). Thus, the operational framework of IoCaH is intended for IoCaH at discipline and course levels. In this, under a process-based approach, curriculum is positioned as praxis (Barnett & Coate, 2005; Grundy, 2007) with more emphasis on transformation rather than merely infusion. IoCaH is conceptualised as the process of educational change (der Wende, 1996; 1997) within institutional contexts: *taking infusion and transformation approach to embed local, global, international, intercultural dimensions in all aspects of formal, informal and hidden curriculum for internationalised, transformative experiences and outcomes for all stakeholders*. In line with Knight (2003)'s argument about the impacts of global, international and intercultural dimensions on IoHE, I contend that such dimensions could also help enrich and deepen the process of IoCaH. Consistent with the conceptual framework of IoCaH earlier delineated, the infusion and transformation approaches are presented in the operational framework. Figure 8.2.B captures the conceptual and operational dimensions of IoCaH at discipline and course levels.

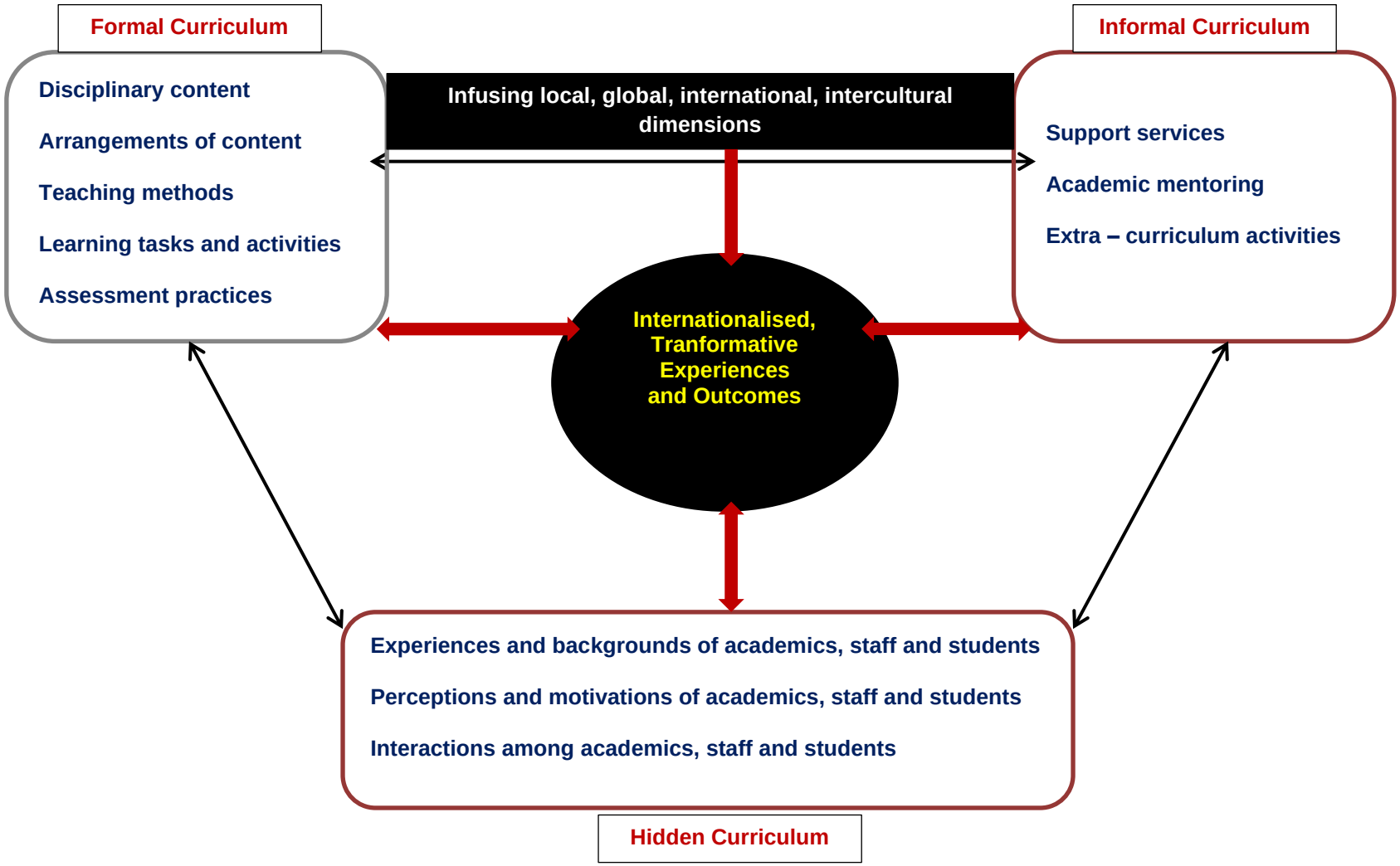

Figure 8.2B. The Operational Framework of IoCaH at Discipline and Course Levels

IoCaH in the curriculum facets

Despite acknowledging the impacts of contextual factors and drivers which are both internal and external, IoCaH at discipline and course levels is mainly enacted by the three key agents: academics/ teaching staff, staff of support services and students in the three intertwining formal, informal and hidden curriculum aspects. The formal curriculum refers to the planned and sequenced content areas and activities of teaching, learning and assessment (Leask, 2015). It specifically includes courses, lectures, modules, tutorials, activities and practices conventionally taking place in classrooms for academic purposes such as developing students' disciplinary knowledge and professional skills. The informal curriculum including outside classroom activities such as taking on exchange programmes, study tours, or internships; joining clubs or socio-cultural events organised by institutional bodies or local community organisations on campus with an aim of developing professional and soft skills. The hidden curriculum is demonstrated in a more complex pattern as the following details.

On one hand, the institutional ethos, the academics and staff's backgrounds, experiences and styles as well as their perceptions of IoCaH that are not explicitly stated/ hidden can impact the aspects of the formal and informal curriculum. On the other hand, when delivering the formal curriculum and the informal to students, academics and staff are at the same time delivering the hidden curriculum that is shaped and driven by their curriculum perceptions (Leask, 2015); and students perceive it in unintended but diverse ways. Hence, there is an assumption that the hidden curriculum might encompass both the delivered curriculum (what and how academics deliver) and the received/ perceived curriculum (what and how students actually receive/ perceive).

The curriculum aspects are interrelated because both they contribute to shaping and driving the contexts in which each is delivered. Students can directly and/or indirectly receive all of the curriculum aspects. In turn, as the key beneficiaries of the curriculum, students also contribute to shaping and driving these curriculum aspects in an active and/ or passive way. The study reveals interplay between two pillars of

internationalisation abroad and internationalisation at home embracing formal and informal dimensions. While internationalisation abroad was demonstrated through domestic students' study tours for internships or student exchanges, internationalisation at home was promoted from internationalised content, teaching and learning activities and assessment practices in formal courses and informal curriculum initiatives on campus. The hidden curriculum was presented in the ways the stakeholders including the administrators, lecturers and staff at university, school and departmental levels exert their viewpoints of internationalisation policies and practices in curriculum development and implementation. It was also revealed in the way the stakeholders privilege Westernised knowledge, epistemologies, materials and resources, especially from more powerful economies (i.e. the U.S, the UK, Australia) and take it for granted that these would be globally recognised and always more advanced and legitimate than local ones.

There is some evidence to indicate the level of engagement from the academics and the support services staff at both settings. It is posited that there is a lack of coordination and poor engagement across the curriculum and among the stakeholders. Thus, despite collaborative efforts in bringing opportunities for all students to develop their cross-cultural communication and intercultural competence through the infusion approach, the challenges and concerns are numerous at both settings. As such, at discipline and course levels, there is a critical need for transformation approach which is adopted in the formal and informal curriculum facets to transform learning and teaching experiences and outcomes. Engaging in the process of IoCaH through the transformation approach, the stakeholders are given space to exercise critical, reflexive practices which help transform their outlooks, strengthening their agencies. This might lead to shaping and perceiving the hidden curriculum in a sensible way. In line with the transformation approach, the triad of knowing, acting and being (Barlett & Coate, 2005) could be adopted as the paradigm to design the experiences and the outcomes for transformation. In this sense, IoCaH is viewed as a means to nurture and develop transformative learning and teaching in higher education.

8.4. Conclusion

The chapter offers the answer to the third research question by providing cross-case analysis into how IoCaH is conceptualised and enacted at programme, discipline and course levels across the two reseach settings: Sen University and Silver Fern University. The vertical and horizontal axes of the comparative case study approach (Barlett & Vavrus, 2017) were adopted to identify the convergent and divergent points to illuminate IoCaH in terms of its conceptualisation and enactment. Being located in different territories with distinctive historical roots and socio-economic and cultural dimensions, the two universities conceptualise and enact IoCaH in differing ways. However, they share key features such as the dominant economic driver for IoCaH, the infusion approach and curriculum mapping towards IoCaH, the inward-looking and outward-looking dimensions of internationalisation and contextual factors as both enablers and constraints. The chapter advances the thesis by proposing a conceptual framework of IoCaH at programme level and an operational framework of IoCaH at discipline and course levels, grounded on the findings of each case and across cases as well as the richness of the literature.

Chapter Nine

Conclusion

9.1. Introduction

There is no denying that multiple shades of globalisation, especially neo-liberalism with free trade marketisation has exerted tremendous impacts on how universities across the world conceptualise and enact internationalisation. While mobility programmes have been still dominant and pivotal in internationalisation agendas, the growing attention to internationalisation of the curriculum and internationalisation at home has urged more research to portray the realities. In line with this, it has become critical to examine these practices in specific disciplines and in different contexts other than the host countries of international education such as Australia, European countries, the UK, and the U.S. where the dominant body of literature is documented. IoCaH which refers to campus-based internationalisation of the curriculum for all students has emerged as a growing focus of the field (Beelen & Jones, 2015; de Wit & Leask, 2015; Leask, 2015; Green & Whitsed, 2015; Robson et al., 2018). It is the central subject matter of this thesis.

IoCaH has been examined in terms of its conceptualisation and enactment at programme, discipline and course levels at the two undergraduate programmes of accounting at Sen University, a public Vietnamese university and Silver Fern University, a public New Zealand university. In the previous chapters, the theoretical, conceptual and methodological considerations for and the findings of the investigation have been reported. The issues of rationales, intended outcomes, curriculum areas, approaches and strategies, benefits and possibilities, challenges and concerns, as well as the frameworks associated with IoCaH in each case and across cases have been revealed through the empirical data in light of the related literature.

This chapter concludes the thesis by summarising the findings of IoCaH in each university and across the two universities and presenting the implications of such findings for the contexts studied and for the literature generally. It also acknowledges some research limitations and proposes recommendations for future research. The chapter ends with my brief reflective account as a qualitative researcher of international education in general and of IoCaH in particular.

9.2. Summary of the Findings

9.2.1. The Findings at Sen University

Conceptualisation

The study found that at Sen University, the programme that features IoCaH is the High Quality Programme. The High Quality Programme is seen as part of the national agenda of internationalisation in response to globalisation and it is also an institutional initiative in line with the agenda. At national level, IoCaH in the High Quality Programme is driven by the national aspirations of regional and global integration. Therefore, it is politically and economically oriented in terms of augmenting human resources for modernisation and industralisation in the age of the knowledge economy.

Based on the national guidelines, the High Quality Programme recruits domestic students who have offer of place at Sen University through the national university entrance exam and have adequate English language proficiency. From the insights revealed through the national and institutional documents and the in-depth interview data from the participants, the programme is consistently stated to be better quality, more advanced and more internationally oriented than the Mainstream Programme which is delivered to the majority of students at all Vietnamese universities in general and at Sen University in particular. It is delivered by highly qualified and English proficient lecturers, in better equipped classroom and conditions, with higher expectations about learning outcomes. The High Quality Programme does not suffer from the key shortcomings of the Mainstream Programme such as big class size, theoretically oriented curriculum, outdated pedagogies, lack of skills development and

poor English proficiency among students. Therefore, it endeavours to produce graduates who are knowledgeable, skilled, creative, English language competent and tech-savvy to enhance their employability locally, regionally and globally.

As such, IoCaH at programme level in the High Quality Programme is conceptualised as the process of developing a new, internationalised curriculum on the basis of the existing Mainstream Programme curriculum framework and by infusing global, international and intercultural dimensions in the formal curriculum and the informal curriculum activities. These dimensions are also manifest in the promotion of EMI and the innovations in teaching and learning approaches, conditions, process and outcomes. Under the impetus of financial autonomy and quality enhancement, the economic driver is still dominant but the academic driver of IoCaH is also recognised at programme level at Sen University. The key goals are overhauling the mainstream curriculum frameworks, keeping pace with regional and international standards and gaining recognition.

The High Quality Programme in Accounting and related courses at Sen University are examined to illuminate IoCaH at discipline and course levels. As one of the High Quality Programmes at Sen University, the development of the accounting programme is guided by the national and institutional policies. Therefore, IoCaH at discipline and course levels is conceptualised in a way that is comparable with that at programme level. Likewise, it is also driven by economic and academic motivations. However, due to the rigour of the accreditation process within business education and disciplinary requirements of national and international accounting bodies, academic motivations for IoCaH are more dominant. The prime goal is producing globally, regionally and locally responsive accounting professionals with relevant knowledge and professional skills.

Enactment Approaches and Strategies

Sen University adopts the infusion approach with four interrelated strategies including teacher professional development, international cooperation, foreign

curriculum learning and adaptation and promotion of EMI to internationalise the formal curriculum of the High Quality Programme. The professional development activities focus on enhancing English language proficiency among administrators and lecturers and upgrading international knowledge to facilitate international cooperation, curriculum learning and curriculum adaptation and the implementation of EMI. The formal curriculum is internationalised in the way that it is delivered in a bilingual mode of English and Vietnamese by highly qualified lecturers using updated resources and innovative methods and assessment practices in well-equipped learning conditions, and for high expectations of outcomes. At the same time, internationalisation of the informal curriculum takes place through a wide range of social, cultural, professional events hosted by the High Quality Programme Student Union to engage students and lecturers on campus; or these activities are co-held by external organisations to offer the stakeholders cross-cultural interactions and experiences.

When it comes to IoCaH at accounting discipline and course levels, within the infusion approach, the two key strategies of foreign curriculum learning and adaptation and curriculum partnership with the international professional bodies are critical to embed global, international and intercultural dimensions, especially the international accounting standards into the whole curriculum and separate courses. With respect to the first strategy, the lecturers take the accounting curricula of foreign universities, especially Westernised ones as frameworks of reference and learn good practices and innovations of curriculum arrangement and development (i.e. teaching, learning and assessment, learning objectives and learning outcomes). As regards the second strategy, they partner with professional bodies such as ACCA, ICAEW, and CPA Australia in incorporating accredited courses into the curriculum for possibilities of credit transfer and recognition. Furthermore, the linkages with these bodies enable students to experience internships overseas incorporated in the formal curriculum and to participate in the outside - classroom activities such as study tours in real working contexts and invited lectures from experts and professionals of the field. The significant role of the professional bodies in the accounting discipline, the demands of labour markets, the

pressure of graduate employability and the trend of university-industry collaboration make this partnership an increasingly indispensable aspect in accounting education.

During the implementation of IoCaH at all levels, a range of challenges and concerns classified into the typology of linguistic, cultural, institutional and individual dimensions are identified. These embrace the issues of curriculum, conditions, resources and capacity which are mutually inclusive. The curriculum-related challenges were mainly identified as academic tensions and dilemmas resulting from curriculum partnerships with the professional bodies and foreign curriculum learning and adaptation. The challenges associated with conditions, resources and capacity include varying perceptions among the stakeholders, lecturers' heavy work loads, shortage of funding and incentives, lack of focused professional development and internationalisation plans, limited English ability of lecturers and students, presence of cultural diversity and unsupportive national socio-economic, political system.

Nonetheless, IoCaH is enacted with an array of enablers and possibilities as well as benefits that complement one another. These result from the external conditions such as administrative, academic, financial support; curriculum learning and adaptation; and partnerships with the professional bodies and linkages with foreign organisations. For example, partnering with differing professional bodies allows both lecturers and students to experience diverse teaching and learning activities and to be exposed to a wide choice of professional development activities. In another case, engaging in foreign curriculum learning and adaptation enables lecturers to sharpen their critical thinking skills, adaptability and creativity.

The most noticeable enabler of IoCaH at all levels found at Sen University is the strong-willed academic agency. This is built and fuelled by the lecturers' intrinsic motivation and their own awareness of professional development. In addition, the ethos of sharing, empathy, and openness among themselves also make contribution to strengthening the agency. Thereby, under the external forces of the university, the accounting discipline and the professional bodies, the lecturers provide agentic

responses. To illustrate, they resist the absolute borrowing of foreign curricula and the dominance of Westernised knowledge and take critical consideration into the process of learning and adaptation. They flexibly use Vietnamese and English languages as the media of instruction and adopt code-switching to assure effectiveness of delivery. They utilise domestic and international sources to enhance diverse perspectives among students and to respond to the varying perceptions of knowledge production and legitimacy. With particular respect to accounting discipline, the lecturers adapt a considerable body of knowledge from partnering professional bodies and foreign curricula and modify universal principles to meet local requirements.

9.2.2. The Findings at Silver Fern University

Conceptualisation

IoCaH at programme level at Silver Fern University is conceptualised in line with the national policies of international education in New Zealand, shifting the priorities from quantity and growth to quality and diversity, from student enrolment to student retention, student well-being and student experiences and promoting global citizenship education. At institutional levels (programme, discipline and course levels), IoCaH is viewed as a process, a means or an activity within the institutional agenda of internationalisation and the graduate profile framework which align with the above national trends. Specifically, IoCaH is closely linked with accreditation requirements and the International Growth Strategies under academic and economic rationales. Furthermore, it is perceived as a pivotal means to foster the graduate attributes of bi-culture competence and global awareness.

IoCaH at programme level at Silver Fern University is economically driven; yet the aspirations also embrace academic, social and cultural dimensions. To specify, IoCaH at within the internationalisation agenda responds to the accreditation processes or benchmarking process to maintain and/or enhance world-class education quality (academic motivation). The ultimate goal is recruiting domestic and international students to earn more revenue (economic motivation). In addition, being a highly recognised position in the global league could lead to the recruitment of high - caliber

international students and qualified academics who create more culturally diverse and enriched environments (socio-cultural, academic).

The B.Com in Accounting is the internationalised programme setting the context for the examination of IoCaH at discipline and course levels at Silver Fern University. IoCaH is viewed as a process that consists of multiple dimensions and activities embracing both internationalisation at home and internationalisation abroad. To illustrate, comprising a diverse population of international students; including an internationalised staff body; incorporating international accounting standards (IAS/ IFRS) required by international professional bodies (i.e. CAANZ, CPA, ACCA) into course content; offering enriched informal curriculum activities on and outside campus; providing short study tours and/ or exchange programmes for outbound and inbound mobility, and developing graduate attributes of bi-cultural confidence and competence and global awareness. Furthermore, the accounting standards and scholarship in New Zealand are linked with the historical influences from the UK and the dominance of knowledge production and dissemination from bigger Anglo-phone countries such as the U.S, the UK and Australia. From discipline and course perspectives, there are more political, professional and academic drivers in IoCaH at Silver Fern University.

Enactment Approaches and Strategies

In alignment with the national strategy of international education, Silver Fern University places quality of student experiences at the core part of internationalisation agenda. As such, IoCaH at programme, discipline and course levels also adopts an infusion approach embedding international, intercultural and global dimensions in both formal and informal curriculum areas. The approach is processed through the two key strategies of IaH and IA. The first strategy is manifest in an assurance of learning that requires curriculum mapping for addressing the internationalisation requirements of accreditation process (i.e. AACSB, CAANZ, CPA, and Australia). The curriculum mapping for IoCaH is also utilised in the way content areas, pedagogies, objectives and outcomes are developed in alignment with the graduate attributes of bi-cultural competence and global awareness. IaH dimensions are also presented in the

implementation of informal curriculum activities on campus (i.e. language and cultural exchange, global engagement hub, student clubs, etc) that promote cross-cultural interactions and intercultural competence. The second strategy is demonstrated through inbound and outbound academic mobility; for example, study tours and student exchanges that are considered as the key initiative to boost the nexus of the formal curriculum and the informal curriculum. Besides these strategies, providing professional development with academics and staff is also recognised as a critical part; however, it is not exclusively aimed at IoCaH but internationalisation practices in general.

There are many possibilities of IoCaH thanks to the well-resourced conditions, the support and the willingness from administrators, service support staff and lecturers, the cultural backgrounds of these stakeholders as well as the academic agency at Silver Fern University. As a significant component within the institutional internationalisation agenda and the graduate profile framework, IoCaH generates economic, academic and socio-cultural value to whole institutional bodies and stakeholders. Notwithstanding, like Sen University in Vietnam, IoCaH also poses a number of challenges and concerns associated with curriculum, conditions, resources and capacity issues. These also include linguistic, cultural, institutional and individual dimensions. The most noticeable curriculum-related constraint is a tight curriculum arrangement of accounting programme with a heavy load of technical and academic knowledge to meet accreditation requirements and disciplinary demands. This leads to a shortage of space and time for critical reflection on teaching and learning among lecturers and students and for social skills development among students.

Another curriculum issue lies in the global and local senses embedded in the accounting discipline. On one hand, the matter of how to bring global or international dimensions in a consistent way in all individual courses presents a big hurdle. On the other hand, the local sense of accounting makes the lectures find it challenging to deliver lecturers to international students because they are limited to local accounting systems in which the students will work. As such, cultural and linguistic barriers are identified. Another concern lies in the dominant impacts of bigger countries such as the

US, the UK and Australia on scholarship development and dissemination, which tend to make the curriculum Anglo-centric. The conditions-related challenges include large class size and the variations in the participants' views towards IoCaH which might lead to a high possibility of enacting IoCaH in an unsystematic and inconsistent manner. In addition, the limited financial budget, the lack of strategic and action plans, the absence of reward mechanisms and few chances of professional development initiatives cause unsupportive conditions for IoCaH. The capacity challenges refer to the poor English proficiency among international students and the weak expertise of IoCaH. It is noted that all these hindrances are interrelated and mutually inclusive at diverse levels in the whole process of IoCaH.

9.2.3. The Findings across the Two Cases

Conceptualisation

IoCaH at programme, discipline and course levels is conceptualised and enacted in alignment with political, economic, socio-cultural and academic aspirations of the national and institutional agendas of internationalisation at the two universities. However, the conceptualisation and the rationales of IoCaH at programme level varies by setting. At Sen University, it is considered as a curriculum innovation while it is regarded as an activity or process embedded in internationalisation agenda or the graduate profile development plan at Silver Fern University. The key target students of IoCaH at Sen University are domestic Vietnamese students; and the aims are reaching international and regional standards and generating highly competitive workforce for global and regional economic integration at Sen University. In a different pattern, IoCaH caters to both domestic and international students at Silver Fern University; the aims are maintaining international accreditation, securing world-class standing in the global league and producing bi-culturally and globally competent graduates.

Enactment Approaches and Strategies

The two universities adopt the shared infusion approach to IoCaH embedding local, global, international and intercultural dimensions into the whole curriculum to respond to local/ institutional requirements and global accreditation requirements in the

case of Silver Fern University, or curriculum adaptation and curriculum partnership in the case of Sen University. These dimensions include local, global knowledge, international accounting standards (IFRS) comparative examples, domestic and international case studies and international experiences. At discipline and course levels at both settings, IoCaH is enacted by a range of disciplinary requirements such as the impacts of local standards and international accounting standards (IFRS), the forces of the professional bodies, and the goal of producing globally and locally responsive accounting professionals.

The infusion approach to IoCaH at programme level at Silver Fern University includes strategies of teacher professional development, international cooperation, foreign curriculum learning and adaptation and promotion of EMI. At accounting discipline and course levels, IoCaH is enacted by adding an international accounting course and infusing global and international dimensions into both formal and informal curriculum aspects from foreign curriculum learning and adaptation as well as curriculum partnership with the professional bodies. At the same time, the infusion approach to IoCaH at programme, discipline and course levels at Silver Fern University is demonstrated in achieving two graduate attributes of bi-cultural competence and global awareness, undertaking inbound and outbound student exchanges and study tours, and meeting accreditation requirements. Under the same mapping strategy, Silver Fern University maps course content, objective, outcomes to align with such two graduate attributes and accreditation requirements whilst Sen University carries out curriculum mapping through foreign curriculum learning and curriculum adaptation and curriculum partnership with the professional bodies.

The two universities share a shortage of stable budget, lack of focused professional development for IoCaH and little space for intercultural dimensions development. The layer of global, regional, national, institutional contexts acts as essential conditions for the enactment of IoCaH at both settings. At the same time, the dimensions such as curriculum, conditions, resources and capacity associated with linguistic, cultural, institutional and personal issues are also driven by such above

contexts. These dimensions and issues play as either enablers or constraints at both settings despite differing extent and representations. Under the strong impact of knowledge production and dissemination from big Anglophone countries such as the U.S, the UK and Australia, the textbooks and resources from these countries are perceived as the primary frameworks of reference. However, interestingly, the conceptualisation and enactment of IoCaH at all levels at both settings show features of inward-looking and outward-looking internationalisation which focus on both local and global dimensions.

9.3. Implications of the Findings

9.3.1. Implications for Vietnam

There has been an increasing implementation of the High Quality Programme in Vietnamese universities. It has become the most common type of internationalised curricula in Vietnam, surpassing the Joint Programme and the Advanced Programme due to the impetus of financial autonomy and educational corporatisation. The findings of the High Quality Programme at programme, discipline and course levels at Send University indicates a possibility to enact IoCaH from both inward-looking and outward-looking dimensions; and from both top-down and bottom-up orientations of internationalisation. Specifically, the findings suggest strategies of IoCaH such as curriculum learning, curriculum adaptation and curriculum partnership rather than curriculum borrowing and curriculum import. Furthermore, the findings offer an understanding of how the stakeholders exercise adaptive agency to enact IoCaH through the infusion approach and related strategies (i.e. the partial implementation of EMI, the critical learning of and the flexible adaptation from foreign curricula, and the curriculum mapping of the professional bodies' accredited courses). As such, it is possible to foster academic agency through institutional support and incentives. In addition, there is a likelihood for Vietnamese higher education and universities tend to shift from being a passive receiver of international education to a more active player of international education based on enhanced academic agency. What is more, the study is among the first to investigate internationalisation in accounting education at an

institutional context in Vietnam. As such, the findings make substantial contributions to the literature of accounting education in Vietnam and leaves relevant practical implications for curriculum design and delivery.

As detailed in Chapter Four, internationalisation in VHE is viewed as the process of international integration with the key approaches of international cooperation and linkages. In line with the continuous reforms of higher education for international integration, (i.e. Resolution 14, Resolution 29; see chapter four for more details), Vietnamese Government, specifically the MOET have made attempts to devise resolutions to internationalise the sector of higher education and institutions. According to British Council (2018), the MOET in collaboration with some universities has been under way to develop the first national strategy for internationalisation of higher education 2017-2020 which aims to enhance university governance, training, research and skills programmes. The strategy has been developed with diplomatic, academic support from the British bodies such as the British Council and British universities and experts. However, the strategy has not been released up to present. Among one of the few studies on internationalisation in Vietnamese higher education with a particular respect to IoCaH, the study sets a scene to examine the internationalisation trends and practices in Vietnam for the past decades through a thorough analysis of related policy documents. Thus, it leaves huge implications for the development of the strategy. It suggests that the conceptualisation of internationalisation and its dimensions should be examined; and there should be a working definition of IoHE without abstraction and generality released in the strategy. In addition, the dynamics and the complexity of IoCaH should be considered to be a key dimension/ practice of internationalisation in Vietnamese higher education besides the areas of governance, research, skills training programme.

The previous agendas of higher education reform placed a strong focus on the growth and quantity of internationalisation outputs and paid less attention to the targets of quality. In addition, the agendas were developed under *top-down* approach with the discourse facilitating the political doctrine of Communist Party of Vietnam; and the

scientific evidence and data were missing to portray the landscapes. There was also a lack of transparent, systematic and strategic conceptual and implementation plans for internationalisation in such agendas. Given such, the study recommends that the on-going and the future strategies for higher education internationalisation in Vietnam should be grounded on *bottom-up* perspectives of the stakeholders who are implementing internationalisation practices in the curriculum and other aspects of higher education sector. There should be more large-scale surveys and qualitative research to explore internationalisation practices at diverse institutional levels. Each individual discipline is worth receiving due attention for examination because of its disciplinary and contextual distinctiveness. At the same time, it is highly recommended that each university develops their own conceptual and operational frameworks of IoCaH based on the insights from their own examination and the highly informed research in the literature, including the study. The study also argues that the appropriation practices of international and global influences to meet local developments is an imperative step of IoCaH; and they should be enacted with purposeful benefits to domestic stakeholders and looks to context-based sustainability.

9.3.2. Implications for New Zealand

The case of Silver Fern University presents an example of how the graduate profile framework guides IoCaH at programme, discipline and course levels. IoCaH becomes a means to support the achievement of the attributes in the framework through layers of learning objectives and learning outcomes in each programme or even in a course. Hence, it is argued that IoCaH can be embedded in graduate attributes development process and can be enhanced through curriculum mapping strategy. The study additionally shows how the lecturers adopt different strategies to infuse global, international, intercultural dimensions into the formal and informal curriculum aspects in response to the requirements from accreditation bodies, professional bodies (CAANZ, CPA Australia, and ACCA), the institutional graduate attributes development as well as the institutional agenda of internationalisation. Hence, the study provides an understanding of how IoCaH at these levels is conceptualised and enacted within the intersecting paradigms: the global, national and institutional internationalisation

agendas, the accreditation process and the institutional graduate profile framework. Furthermore, the study also adds another paradigm which refers to individual academics' perspectives and backgrounds that might equally impact IoCaH at course level and suggests a way of understanding the hidden curriculum besides the formal and informal curriculum.

The study also offers an understanding of how New Zealand national policies of international education align and influence institutional implementation at the case of Silver Fern University; for example, from quantity to quality and diversity, from student enrolment to student retention, student well-being and student experiences. In a specific instance, the changing foci on student experiences in the recent international growth strategy of the university and the promotion of bi-cultural competence and global awareness as two graduate attributes reveals a possible harmony between the national policy and the institutional practice in terms of global citizenship education, one of the ultimate goals of New Zealand international education 2018-2030.

The study implies that there should be more strategic, evident conceptual and operational plans that map out the pathways and/ or approaches to translate internationalisation visions and goals from the national level to the institutional levels. The insights from the survey on internationalisation of the teaching and learning (IoTL) at eight New Zealand universities in 2014 conducted by the Ministry of Education provided rather general information about internationalisation practices and dimensions at the universities. Therefore, the New Zealand International Education policy should be also developed based on institutional insights (i.e. document insights, stakeholder insights); and these insights should be withdrawn from the large-scale, mixed- method investigations into all universities with disciplinary engagement. The recent discourse of the New Zealand International Education agendas tend to highlight equal importance of academic, economic, socio-cultural, political aspirations and prioritise the issues of diversity, quality, well-being, engagement and inclusion. The strategic plans should assure a consistency between such discourse of national policies and institutional policies and realities. As such, the study also recommends that ENZ – the body taking a

prime position in leading international education in New Zealand should take more responsibilities to devise and spreadhead diverse approaches and strategies that are in tune with the current ones (i.e. outbound mobility initiatives and story-telling) to promote IoCaH for all stakeholders. At the same time, it calls for a need to develop the conceptual and operational frameworks of IoCaH at institutional levels that are based on the empirical findings of IoCaH at national and institutional settings; and the study is one of the highly recommended references.

9.3.3. Implications for the Methodology of Comparative Case Study and the Literature

The key goal of the study is to obtain an understanding of IoCaH in terms of its conceptualisation and enactment. As such, the comparative case study approach (Barlett & Vavrus, 2017) with horizontal and vertical axes of analyses was adopted within each case as well as across the cases to generate both deep and broad understanding of IoCaH. Barlett and Vavrus (2017) argued that the approach shows advancement in researching comparative case study and comparative international education because the issue under investigation is placed at the core and the extent of understanding about is the most significant issue. In the study, the comparative case study approach enabled to shed rich light on the complexity and the multi-facetedness of IoCaH, addressing the aim and the three research questions. Adopting the comparative case study approach (2017) and Marginson & Rhoades's Glonacal Agency Heuristic (2002) has advanced the methodological and theoretical underpinnings of the study since they are highly recognised to suit the research of comparative international education. As such, the cross-case analyses offer a number of contributions to the literature.

The investigation into the documents at diverse institutional levels (university, school, departmental) and the conduct of structured and semi-structured interviews with the participants playing differing roles shed light on multiple issues of IoCaH including rationales, definitions, outcomes, extent, dimensions, approaches and strategies, benefits, possibilities, challenges and concerns. The study explored the variations of the

stakeholders' perspectives, the gaps between policy and practice in conceptualising and enacting IoCaH, the overlapping and contesting rationales among programme, discipline and course levels, and the contextual and individual factors as either enablers or constraints are produced. The within-case and cross-case analyses have demonstrated the dynamics and the complexity of IoCaH and to support a holistic and comprehensive understanding of IoCaH on national and differing institutional scales. These add significant value to the literature in Vietnam and in New Zealand as well as the general body of literature of international education because there is a dearth of studies on this topic and it becomes scarcer when exploring such many issues of IoCaH in one study.

The infusion approach to internationalising the curriculum is noted as the most common in the literature of international education. However the approach and the triad of global, international and intercultural dimensions are not fully informed by previous studies. The study fills these gaps by identifying what global, international and intercultural dimensions are infused in the curriculum, in what curriculum areas and to what extent these dimensions are infused in, and how they impact the stakeholders. For example, at programme level, the global dimensions refer to global knowledge strands, pedagogies, assessment types and outcomes accepted in many countries worldwide; at discipline and course levels, global dimensions include global accounting knowledge and professional practices (i.e. IFRS) and skills endorsed by accounting disciplinary communities, professional bodies and accreditation organisations. The international dimensions lie in the comparative case studies and international examples in the formal curriculum. The intercultural dimensions refer to informal curriculum activities promoting intercultural competence and cross-cultural interactions in home campus or overseas such as authentic field trips and social events, international internships, short study tours or student exchanges.

The study also brings empirical insight to the literature by signifying local as another significant dimension for IoCaH. The local, global, international and intercultural dimensions are not only embedded in the content of the formal and informal curriculum

areas but also in the approaches and strategies to enact IoCaH. Within the context of Sen University, the local and global dimensions are demonstrated in the promotion of EMI and VMI and resources in both Vietnamese and English language; the international dimension is manifest in the curriculum learning and adaptation from foreign curricula and the partnership with international professional bodies (ACCA, ICAEW, and CPA Australia) for accredited courses delivery and curriculum accreditation. Within the context of Silver Fern University, the local dimension is presented in the way curriculum mapping is conducted across programmes, disciplines and course levels to align with the institutional internationalisation agenda and especially the graduate profile. At discipline and course levels, the global and international dimensions are demonstrated in meeting the requirements of professional bodies (CAANZ, CPA Australia, and ACCA) and accreditation process (AACSB, EQUIS, and AMBA).

The study brings new insights into a range of areas such as: how the lecturers adopt different strategies and techniques in infusing local, global, international, intercultural dimensions into the formal and informal curriculum aspects; how they address a range of requirements and challenges from the processes: curriculum learning and curriculum adaptation (Sen University), curriculum mapping (both universities), accreditation and graduate profile development (Silver Fern University); how they negotiate the dilemmas and tensions as well as the varying perceptions among themselves towards IoCaH. The study identified that besides cultural, institutional and individual factors that act as both enablers and hindrances across the two universities, academic agency is the strongest enabler to IoCaH in the case of Sen University while graduate profile framework is the most profound base for IoCaH success in the case of Silver Fern University.

The study offers some insights into the nexus of inward-looking and outward-looking dimensions of internationalisation in enacting IoCaH. To specify, in the case of Sen University, IoCaH encompasses abroad dimensions through programme mobility (Knight, 2008) exemplified by foreign curriculum learning and curriculum adaptation. The dimensions are also in the partnerships with international professional bodies in

teacher professional development and the delivery of accredited courses. IoCaH embraces at home dimensions in terms of renovating the existing curriculum framework through infusion of global, international, and intercultural elements into both formal and informal curriculum areas to benefit domestic students on campus. Meanwhile, in the case of Silver Fern University in New Zealand, the outbound mobility among a small percentage of the whole population of students and academics represents abroad dimensions. Thus, one one hand, this activity does not encompass the rhetoric of internationalisation at home which caters to the benefit of all (see Beelen & Jones, 2015). On the other hand, it is likely to contribute to the enrichment of at home internationalisation upon the return of these mobile students and academics. The dynamic interconnection between internationalisation at home and internationbalisation abroad driving IoCaH at the two contexts interrogates the idea that these dimensions are distinctive and reinforces the perception that they are supplementary.

IoCaH at programme, discipline and course levels across the two universities reveals insights into the interplay among the rationales, the contextual layers, the agents and the influencing factors that shape and drive IoCaH. Generally IoCaH is driven by global and regional agents (accreditation bodies, professional bodies, global employers), national agents (Governments, Ministries of Education, and other associated ministries, local employers), and institutional agents (administrators, academics, staff at university, school, departmental levels and students). It is enacted by political, economic, academic, socio-cultural aspirations. Even though, the global and regional agents exert immense impacts on IoCaH at every level and at both settings, there are some differences of emphasis. IoCaH at programme level is mainly guided by the national and institutional (university) rationales. IoCaH at discipline level is driven by the institutional (school and department) motives and the requirements of the disciplinary communities and the professional bodies. IoCaH at course level is enacted by all institutional factors, disciplinary forces and notably by individual impacts.

The study reflects well the theoretical dimensions of Marginson & Rhoades's Glonacal Agency Heuristic (2002); it also extends the theory by positioning university,

school, department and individuals as local agents and agencies. The empirical data of the study supports an extension of conceptual framing of internationalisation of the curriculum by Leask (2015) and formulates the proposed frameworks of IoCaH delineated in Chapter Eight. The frameworks suggest a more holistic way of conceptualising IoCaH at the nexus of factors and stakeholders as well as at the crossroads of contesting and interrelated dimensions. It is expected that the frameworks would bring conceptual insights into IoCaH at programme, discipline and course levels and act as practical guides for policy making and implementation at institutional contexts.

Accounting education has received criticisms for generating poor quality graduates and non-skillful accountants, failing to address skills requirements of today's dynamic markets. The study brings some information to justify why the situation is. The tight curriculum arrangement and heavy load for technical knowledge and professional practices to meet accreditation requirements and disciplinary demands make little room for promoting critical, reflexive and other generic skills. The findings of the study suggest that *intercultural competence* can be one of the generic skills in accounting education because it places a stress on personal and interpersonal aspects. As such, the equal promotion of the intercultural dimensions besides the global and international dimensions across formal and informal aspects would probably address the gaps of lacking soft skills among accounting graduates criticised by the literature and enhance graduate employability. IoCaH in accounting could thus acts as a possible approach to filling the existing skills gaps in accounting profession.

9.3.4. Implications for Practising Internationalisation

The implications for practising internationalisation in general and IoCaH in particular are based on the within-case and across-case empirical data of the study, especially gleaned from the stakeholders' perspectives. A number of implications/ recommendations for practice at both universities are as below. It is noted that these can be applied to similar contexts. The list of the implications is ranked based on the level of feasibility. I acknowledge that there are a number of constraints and limitations

of IoCaH in terms of policy and practice and the list might be a rhetoric rather than reality.

- There should be a change in the curriculum arrangements which reduce the load of teaching and learning technical-driven knowledge and professional practices in the disciplinary courses, and rather offer more courses that promote critical, reflexive thinking skills as well as socio-cultural skills alongside.
- There should be a substantial consideration into the equal development of the formal, informal and hidden curriculum aspects to create more supportive and conducive conditions for transformative learning and teaching.
- There should be a sustained, coherent and census-building internationalisation plan at university, school and departmental levels for IoCaH in which the stable funding is secured and the incentives as well as the rewards for the success of IoCaH among academics, staff and students are promoted.
- There should be strategies devised to cultivate the diversity of student body, academics and staff (from both domestic and international population) to create meaningful and purposeful cross – cultural interactions and to enhance intercultural understanding and competence.
- There should be more integrated approaches to engage all stakeholders including administrators, academics, staff and students in IoCaH, keeping them informed about their roles and contributions so that they can share commitment and exercise more agencies and concerted efforts to enact IoCaH at all levels.
- There should be more professional development opportunities for administrators to enhance their leadership of multicultural population, for lecturers to enrich their pedagogies to cater to multicultural classrooms, for staff to foster their skills in supporting both domestic and international students, and for all to develop their local and global outlooks.
- There should be student partnership in IoCaH where students and lecturers share ownership of teaching and learning to bring more global, international and intercultural dimensions into the whole curriculum in diverse fashions thanks to their authentic exposure of globalised world happenings and differing backgrounds and unique experiences.

9.4. Research Limitations and Recommendations for Future Research

Due to the certain timeframe of a PhD study and the capacity of a single researcher, the study is limited in number of aspects associated with scope, methodogy, findings, reach and impact. Firstly, the study focused on examining the conceptualisation and the enactment of IoCaH and excluded the evaluation of IoCaH which is equally important. Secondly, the study explicitly investigated the formal and informal aspects of the curriculum without a similar emphasis on the hidden curriculum aspects despite some efforts. The hidden curriculum aspects are closely linked with the formal and the informal ones because they are delivered and perceived implicitly through ways of thinking and doing among academics and staff. Thus, lacking insights into these aspects can lead to some missing chances to understand the formal curriculum aspects and their impacts on student learning and student outcomes which are the core issues of IoCaH. However, the study brings some valuable data to indicate the nexus among these three curriculum aspects and presents some important implications for the hidden curriculum in association with the role and contribution of students (see Chapter Eight for more details). The future research is encouraged to address these shortcomings of the study. There can be some work on the tools or strategies to evaluate IoCaH through quantitative or mixed methods approaches; or the phases of planning, implementing and evaluating IoCaH could be examined in different types of qualitative methods. The hidden curriculum in relation to the formal and informal curriculum would be a promising topic for curriculum research in general and internationalisation in particular.

Thirdly, the study examined a wide range of policy documents at national and institutional levels, the whole accounting curriculum frameworks and separate courses in both universities; however, the documents such as the lecture notes, textbooks, teaching and learning materials were not considered. The reason is the low rate of addressing the request from the lecturers and the diversity of the resources make it difficult to conduct the investigation. To address this limitation, the in-depth interviews and the structured interviews (under short questionnaire format) with the administrators, academics and staff were carried out to obtain more insight into the practices of IoCaH,

corroborating with the document insights to generate a more comprehensive understanding of IoCaH from policy to practice. Fourthly the study engaged diverse stakeholders at differing levels in IoCaH through in-depth interviews and follow-up conversations; however students – the key beneficiaries of IoCaH were not included as the research participants. In the future, there should be more large-scale, mixed – method investigations into IoCaH and other dimensions of internationalisation through the lenses of documents and stakeholders at diverse levels across disciplines, across institutions and/ or across countries to generate higher possibility of generalisation. The stakeholders of internationalisation should be expanded to students, alumni and employers or organisations; and they should be engaged in the future research.

Fifthly, the study utilised documentation and in-depth interviewing as key qualitative research strategies for data collection. Therefore, it is limited in terms of the presence of quantitative strategies or other qualitative strategies such as classroom observation or focus group discussions to generate more insights. It also depends much on my ability of interpretating making sense of qualitative data and on my own perspectives of the subject matter to formulate relevant findings. Hence, the study is likely to be criticised by the lack of validity and reliability. However, the limitation is partially minimised with the justifications about the issues of transferability, credibility, dependability and confirmability within qualitative research paradigm (see chapter three for more details). It can be argued that the study is by nature a comparative case study; hence the deep investigation into each case and across cases would produce adequate data to illuminate IoCaH within the scope and the timeframe of the study. Sixthly, the study examined IoCaH in a specific discipline of accounting, at the two public universities in Vietnam and New Zealand – two countries in the Asia – Pacific region; so the findings cannot be generalised to other disciplines and the study is limited to insights from other types of universities in other territories. Nonetheless, the well-designed case study approach and the deep analysis into IoCaH at programme, discipline and course levels within each case and across two cases enables wither single-case or multi-case investigations in different discipline at institutional contexts. The future research could be conducted to interpret IoCaH in different disciplines and to

make cross-case analysis within or among institutions and types of institutions. The proposed frameworks gleaned on the empirical data of the study and the literature would be the potential underpinnings for the next examinations into IoCaH, IoC or IaH in Vietnam, New Zealand or differing contexts in which the dimensions and the extent of impact will be identified and measured.

9.5. Reflective Account

I started the thesis with an inquisitive mind and a number of wonders related to globalisation and internationalisation in higher education, the sector that I have been engaged as a personal being and a professional being. In this section, in order to close off the thesis, I would like to revisit my wonders in light of what I found in the study. At a more confident position, I would state that without physical mobility, students could be exposed to global, international and intercultural dimensions and experiences through IoCaH in a discipline. IoCaH could be enacted by the non-mobile academics with the optimisation of outward-looking internationalisation strategies (i.e. foreign curriculum learning, foreign curriculum adaptation, curriculum partnership with international bodies and short exchanges). IoCaH could be a possible approach to addressing concerns of inclusivity and sustainability in international education by bringing more opportunities of access and engagement among stakeholders in domestic settings and capitalising on local resources to benefit the wider population. My study shows a typical example of how IoCaH is conceptualised and enacted is contingent on national, local, institutional, disciplinary and individual factors. As such, it is argued that we as individuals or professionals in the globalised world should obtain a nuanced understanding of these factors to be actively engaged in shaping and driving our own global, international and intercultural practices. Undertaking a comparative case study in two different countries has provided me both challenges and possibilities. At the end of the journey, what has left on me is a growing passion for exploring my evolved Selves as an individual and a researcher during my engagement with the globalised and localised worlds.

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APPENDICES

Appendix 1. Request for Participants and Information Sheet

College of Education

School of Educational Studies and Leadership

Telephone: +64 3223807085

Email: ngoc.trinh@pg.canterbury.ac.nz

November 12th, 2017

"Internationalisation of the Curriculum at Home:

A Comparative Study on Undergraduate Study Programmes at Vietnamese and New Zealand Higher Education Institutions"

Request for Participants and Information Sheet

My name is Anh Ngoc Trinh and I am a PhD student at the University of Canterbury. For my doctoral research, I am undertaking a study titled *"Internationalisation of the Curriculum at Home: A Comparative Study on Undergraduate Study Programmes at Vietnamese and New Zealand Higher Education Institutions".* Internationalisation of the Curriculum at Home (IoCaH) in my study refers to the process of incorporating global, international, intercultural dimensions into formal and informal curriculum of a particular study programme catering to campus-based undergraduates. My study aims to examine the current policies and practices of at IoCaH in undergraduate study programme of Accounting at a Vietnamese university and a New Zealand university and to make a cross-case comparison about these policies and practices. My study

recruits the participants holding different roles in the process of internationalising the curriculum at university, school and departmental levels.

I am writing to ask whether you would be willing to take part in this study. As a participant, you will be asked to complete a questionnaire which will take approximately 20 minutes. This would then be followed up by an individual interview which will take around 40 minutes to complete. The general topics to be asked in the questionnaire and the interview include:

- Driving Factors and Contributors of Internationalisation of the Curriculum at Home (IoCaH)
- Ways in which IoCaH is defined, planned and enacted
- Intended learning outcomes of IoCaH
- Cultures, types of knowledge and values are privileged and/ or developed in IoCaH
- Enablers of and Barriers to IoCaH.

If you agree to participate, I would send you the consent form and the questionnaire to you through email between early December, 2017 (Vietnamese case) and mid March, 2018 (New Zealand case). This process will take place prior to the individual interview. You can then return the consent form and the completed questionnaire via email as a way of showing your consent to join the follow-up interview. If you are unable to complete and return the documents via email but still agree to join the subsequent interview, you can fill them in on the day of the interview, preferably before the interview part. The interview will be recorded and notes will be taken. The interviews will be transcribed by me or a transcriber and you will be given a chance to review the transcript for accuracy. In addition, I would invite you to share with me any relevant documents you may possess related to teaching, learning and assessment content and practices as well as extra-curricula activities.

Participation is voluntary. You can set up the interview at your own time and place of convenience.

You can skip any questions that you prefer not to answer and you have the right to withdraw from this study. However, any decision to withdraw will need to be communicated to me before March 30th 2018 (with the case of Vietnam) or before June 30th 2018 (with the case of New Zealand). If you choose to withdraw, your data will be removed from the study to the extent that this is practicable.

All data collected for the study will be kept in locked and secure facilities and/or in password protected electronic form and will be destroyed after ten years. No one except me, you, my supervisors and a transcriber will be able to see the data. This research will result in the production of a thesis which is a public document and will be available through the UC Library. The thesis may be also published or related journal articles based on it might be published in the future. You can request for a copy of the summary of results of the study in the consent form.

The study is unable to offer anonymity and it might bring a likelihood of being identified to you and the organisations due to the topic of investigation and the nature of case study research. However, all efforts will be made to protect your identity and achieve confidentiality. Besides the strategies of confidentiality assurance mentioned above, I will not disclose the real names of the organisations and I will use pseudonyms to report the data in the thesis and any future publications.

The study is being carried out under the supervision of Dr David Small and Associate Professor Annelies Kamp who can be contacted at david.small@canterbury.ac.nz and annelies.kamp@canterbury.ac.nz. If you have any questions or concerns about this research that I am unable to address to your satisfaction, you may contact them directly. The study has been reviewed and approved by the University of Canterbury Educational Research Human Ethics Committee, and participants should address any complaints to The Chair, Educational Research Human Ethics Committee, University of Canterbury, Private Bag 4800, Christchurch (human-ethics@canterbury.ac.nz).

If you agree to participate in the study, you are asked to complete the enclosed consent form and return it to me via my email address at ngoc.trinh@pg.canterbury.ac.nz before December 20th, 2017 for the Vietnamese case and before March 15th , 2018 for the New Zealand case.

Anh Ngoc Trinh

Appendix 2. Consent Form for Participants

College of Education

School of Educational Studies and Leadership

Telephone: +64 3223807085

Email: ngoc.trinh@pg.canterbury.ac.nz

November 15th, 2017

"Internationalisation of the Curriculum at Home: A Comparative Study on Undergraduate Study Programmes

at Vietnamese and New Zealand Universities"

Consent Form for the Participants

- ☐ I have been given a full explanation of this project and have had the opportunity to ask questions.
- ☐ I understand what is required of me if I agree to take part in the research.
- ☐ I understand that I am required to complete the questionnaire, take part in the interview and offer some documents related to teaching, learning, assessment practices or extra-curriculum activities.
- ☐ I understand that participation is voluntary and I may withdraw at any time without penalty. Withdrawal of participation will also include the withdrawal of any information I have provided should this remain practically achievable. However, any decision to withdraw will need to be communicated to the researcher before March 30th 2018 with the case of Vietnam or before June 30th 2018 with the case of New Zealand.
- ☐ I understand that any information or opinions I provide will be kept confidential to the researcher, the supervisors, and/ or a transcriber with her/ his signed confidentiality agreement and that any published or reported results will not

identify the participants and related details. I understand that a thesis is a public document and will be available through the UC Library.

- ☐ I understand that all data collected for the study will be kept in locked and secure facilities and/or in password protected electronic form and will be destroyed after ten years.
- ☐ I understand the risks associated with taking part in the study and how they will be managed.
- ☐ I understand that I can contact the researcher [*Anh Ngoc Trinh via ngoc.trinh@pg.canterbury.ac.nz or supervisor [David Small via david.small@canterbury.ac.nz, and Annelies Kamp via annelies.kamp @canterbury.ac.nz]* for further information. If I have any complaints, I can contact the Chair of the University of Canterbury Educational Research Human Ethics Committee, Private Bag 4800, Christchurch (human-ethics@canterbury.ac.nz)
- ☐ I would like a summary of the results of the project.
- ☐ By signing below, I agree to participate in this research project.

Name: Signed: Date:

Email address *(for report of findings, if applicable)*:

*[*Return it to Ms. Anh Ngoc Trinh – the researcher via email: ngoc.trinh@pg.canterbury.ac.nz before December 20th, 2017 for Vietnamese case or March 5th, 2018 for New Zealand case]

Anh Ngoc Trinh

Appendix 3. Interview Questions

(used for Head of School, Head of Department and/ or Curriculum Administrators)

I. Background Questions

1. Your full name:
2. Years of Working Experience:

Noted: Question of working experiences serves the purpose of categorising data and identifying trends (similarities and differences) among the participants.

II. Key Questions

1. What do you think Internationalisation of the Curriculum at Home (IoCaH) means?

Prompts: Within institutional Internationalisation Agenda?

Internationalisation of cross-border/ transnational programmes?

Internationalisation of campus – based programmes?

2. How do the intended learning outcomes of the Programme align with Institutional Graduate Attributes?

Prompt: Can you give a/ some example(s)?

3. What culture(s), types of knowledge and values is / are privileged and/ or developed in your course(s)?

4. What are the support sources for you to internationalise the Programme at your context?

5. What could possibly hinder you from internationalising the Programme at your context?

6. Do you have any suggestions to improve the current policies and/ or practices of IoCaH at your context?

7. How do you rate the significance of IoCaH in graduate attributes and employability development at your context?

8. Are there any other questions, issues, considerations related to internationalisation of the curriculum that you would like to raise?

Appendix 4. Interview Questions

(used for Lecturers)

I. Background Questions

1. Your full name:
2. Title of Work: (senior, etc)
3. Years of Working Experience:
4. Courses you have taught:

Noted: Question of working experiences serves the purpose of categorising data and identifying trends (similarities and differences) among the participants.

II. Key Questions

5. What do you think Internationalisation of the Curriculum at Home (IoCaH) means?

Prompts: Within institutional Internationalisation Agenda?

Internationalisation of cross-border/ transnational programmes?

Internationalisation of campus – based programmes?

6. How do the intended learning outcomes of your courses align with the outcomes of the Programme and Institutional Graduate Attributes?
   Prompt: Can you give a/ some example(s)?

7. Is it significant to internationalise informal curriculum along with formal curriculum? Is there any suggestions to improve the internationalisation of both informal curriculum and formal curriculum in the whole programme?

8. What culture(s), types of knowledge and values is / are privileged and/ or developed in your course(s)?

9. What are the support sources for you to internationalise your course(s) at your context?

10. What could possibly hinder you from internationalising your course(s)?
11. Do you have any suggestions to improve the current policies and/ or practices of IoCaH at your context?

How do you rate the significance of IoCaH in graduate attributes and employability development at your context?

12. Are there any other questions, issues, considerations related to internationalisation of the curriculum that you would like to raise?

Appendix 5. Interview Questions

(used for Staff of Internationalisation Support Services at school, departmental levels)

I. **Background Questions**

1. Your full name:
2. Years of Working Experience:

Noted: Question of working experiences serves the purpose of categorising data and identifying trends (similarities and differences) among the participants.

3. **Key Questions**
4. What do you think Internationalisation of the Curriculum at Home (IoCaH) means?

Prompts: Within institutional Internationalisation Agenda?

Internationalisation of cross-border/ transnational programmes?

Internationalisation of campus – based programmes?

5. How do the intended outcomes of the informal curriculum activities at your context align with Institutional Graduate Attributes?
   Prompt: Can you give a/ some example(s)?

6. What culture(s), types of knowledge and values is / are privileged and/ or developed in the informal curriculum at your context?

7. What are the support sources for you to internationalise informal curriculum activities at your context?

8. What could possibly hinder you from internationalising informal curriculum activities at your context?

9. Do you have any suggestions to improve the current policies and/ or practices of informal curriculum activities at your context?

How do you rate the significance of informal curriculum activities within IoCaH, graduate attributes and employability development at your context?

10. Are there any other questions, issues, considerations related to internationalisation of the curriculum that you would like to raise?

Appendix 6. Interview Questions

(used for Staff of Internationalisation Office at university level)

11. **Background Questions**
13. Your full name:
14. Years of Working Experience:

Noted: Question of working experiences serves the purpose of categorising data and identifying trends (similarities and differences) among the participants.

12. **Key Questions**

1. What do you think Internationalisation of the Curriculum at Home (IoCaH) means?

Prompts: Within institutional Internationalisation Agenda?

Internationalisation of cross-border/ transnational programmes?

Internationalisation of campus – based programmes?

2. How do the intended learning outcomes of IoCaH align with Institutional Graduate Attributes?
   Prompt: Can you give a/ some example(s)?

3. Is there any difference in types of culture, of knowledge and values privileged and/ or developed across disciplines or programmes at your context?

4. What are the support sources for you to develop policies/ approaches to IoCaH?

5. What could possibly hinder you from developing policies/ approaches to IoCaH?

6. Do you have any suggestions to improve the current policies and/ or practices of IoCaH at your context?

7. How do you rate the significance of IoCaH in graduate attributes and employability development at your context?

Are there any other questions, issues, considerations related to internationalisation of the curriculum that you would like to raise?

Appendix 7. Questionnaire for Lecturers

This questionnaire including 21 questions may take you approximately 20 minutes to complete. It aims to examine your perspectives on the current policies and practices of Internationalisation of the Curriculum at Home at your context. When you complete it, please return it to me with the consent form via my email at ngoc.trinh@pg.canterbury.ac.nz as a way of showing your consent to take part in a follow – up individual interview. In case you agree to join the interview but cannot arrange time for this questionnaire, it is possible to complete it on the day of the interview, preferably before the interview part. Please indicate this in an email sent to me if it is your case. The glossary of key terms is available at the last page of this questionnaire.

1. **What in the below list do you think is (are) the driving factor(s) of Internationalisation of the Curriculum at Home at your context? You can select more than one option.**

☐	A. It is part of higher education internationalisation agenda/ policies at both national and institutional levels.
☐	B. The increasing demand for global workforce mobility
☐	C. The growing number of international students.
☐	D. The rising need of intercultural and international development among domestic and international students
☐	E. The requirement of external accreditation/ quality assurance bodies
☐	F. Others (please specify):

2. **Who in the below list contribute to the process of internationalising the curriculum at your context? You can select more than one option. Rank their contribution based on the scale. Specify their responsibilities if available.**

☐	A. International Relationships Office (at university level)
☐	B. Head of School and Head of Department
☐	C. Curriculum Developers/ Administrators
☐	D. Internationalisation Support Services (at school/ departmental level)
☐	E. Academic Teaching Staff
☐	F. External Bodies (i.e. Accreditation Office/ Internationalisation Support Services)
☐	G. Others (please specify):

3. **In what ways has IoCaH been developed at your context? You can select more than one option.**

☐	A. Professional Development for Internationalisation of the curriculum among academic staff
☐	B. International Cooperation and Partnership
☐	C. Recruitment of international students and staff
☐	D. Incorporation of global, international and intercultural dimensions into formal curriculum aspects
☐	E. Involvement of external internationalisation support services
☐	F. Involvement of external curriculum review committee
☐	G. Involvement of external professional association/ community
☐	H. Involvement of external accreditation body
☐	I. Others (please specify):

4. **What in the below list is/are specific practice(s) of IoCaH at your context? You can select more than one option. Rank them based on the scale of frequency.**

☐	A. Sending students overseas in short exchange courses/ initiatives.
☐	B. Recruiting international students for campus-based courses/ initiatives.
☐	C. Recruiting international staff for campus-based initiatives.
☐	D. Teaching in foreign languages
☐	E. Embedding global and international content (i.e. comparative case studies, international
☐	F. Examples, global issues) in teaching materials, sessions, learning tasks and assessment practices.
☐	G. Holding intercultural forums and meetings as co-curriculum activities among international and domestic students.
☐	H. Others (please specify):

5. **What are the intended outcomes of IoCaH at your context? You can select more than one option.**

☐	A. Students' increased professional knowledge and skills
☐	B. Students' increased intercultural competency
☐	C. Students' increased success in the global labour market

How important is it to develop students':	Not at all	Very Little	Moderate amount	Considerable extent	Great extent	Not sure
6. Capacity for social interaction across different cultural groups?	1	2	3	4	5	?
	☐	☐	☐	☐	☐	☐
7. Understanding of the interdependence of global life?	1	2	3	4	5	?
	☐	☐	☐	☐	☐	☐
8. Appreciation of cultural diversity?	1	2	3	4	5	?
	☐	☐	☐	☐	☐	☐
9. Ability to relate to and collaborate with others	1	2	3	4	5	?
	☐	☐	☐	☐	☐	☐
10. Knowledge of other cultures?	1	2	3	4	5	?
	☐	☐	☐	☐	☐	☐

How well do the course you coordinate support the development of students':

	Not at all	Very Little	Moderate amount	Considerable extent	Great extent	Not sure
11. Capacity for social interaction across different cultural groups?	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐	? ☐
12. Understanding of the interdependence of global life?	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐	? ☐
13. Appreciation of cultural diversity?	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐	? ☐
14. Ability to relate to and collaborate with others	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐	? ☐
15. Knowledge of other cultures?	1	2	3	4	5	?

In the course, you coordinate, to what extent do you

	Not at all	Very Little	Moderate amount	Considerable extent	Great extent	Not sure
16. Encompass a broad range of knowledge, experiences and processes?	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐	? ☐
17. Encourage critical evaluation of the cultural foundation of knowledge our discipline?	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐	? ☐
18. Consider how your cultural background influences your approach to teaching?	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐	? ☐
19. Consider how your students' cultural backgrounds influence their approaches to learning?	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐	? ☐
20. Adapt your teaching to take account of student diversity in your classes	1 ☐	2 ☐	3 ☐	4 ☐	5 ☐	? ☐
21. Adapt your assessment of learning to take account of student diversity in your classes?	1	2	3	4	5	?