

# **PUBLIC SECTOR ACCOUNTING EDUCATION IN AUSTRALIAN UNIVERSITIES: AN EXPLORATORY STUDY**

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## **ABSTRACT**

This study investigates the current state of public sector accounting education in Australian universities. The purpose of this research is to examine if and how public sector accounting is taught in university undergraduate courses. In particular, it will identify specific public sector accounting courses and subjects which are offered at Australian universities, numbers of students enrolled, future plans, and the extent to which public sector accounting topics are included in general accounting subjects. In addition, this project identifies strategies for making the accounting curriculum more public sector inclusive. The findings suggest that currently there is limited teaching of public sector accounting in Australian universities. The implications of these findings suggest that accounting graduates may not have gained basic knowledge of the accounting reporting requirements in the public sector. Universities and accounting departments appear to rely on academics who have a research interest in the public sector to include public sector accounting examples into their teaching and the curriculum. It is suggested that a multi-faceted effort is required from the professional accounting bodies, government agencies and accounting academics to facilitate greater public sector accounting in the curriculum.

Key Words: Accounting Education, Public Sector

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## **INTRODUCTION**

There is general consensus that a paradigm shift such as the 'New Public Management' has meant that the information needs and management style of the public sector are now more closely aligned with those of the private sector, but there are still significant differences that accounting graduates need to be aware of. Over the past decade, governments worldwide have been adopting management reforms to improve the efficiency and effectiveness of service delivery. Managers of government agencies have increasingly looked at how the private sector operates in order to assess whether there are practices that could and should be adopted by the public sector. Some of these reforms include the introduction of accrual

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accounting, managing by outputs, utilising a user-pays regime and various forms of corporatisation and privatisation.

Further, there has been a shift in emphasis from input controls and processes to one that is concerned with outputs and outcomes, allowing managers to manage, that is, devolving responsibility to managers and, hence, making them accountable for their actions, treating taxpayers as customers/clients, creating a competitive environment between the private and public sector, and a preoccupation with the 'bottom-line'.

Managerialism is now espoused by governments worldwide. The basic tenets of managerialism include:

- Focus on clear responsibility and accountability for results
- Empowering consumers
- Minimising government bureaucracy
- Preference for market mechanisms, and
- Professional and business-like management of public agencies

Hence, the motivation for this study is that the community is demanding that more efficient and effective services be provided by government. Providing a given level of service at least cost will mean that society benefits in that there will be a freeing up of resources. These resources can then be used to provide more services to reduce debt or be used to reduce the tax burden. Accountants working within government departments require a comprehensive understanding of their recording and reporting frameworks. If their undergraduate accounting education does not cover some of these principles, it follows that they would find it difficult to provide timely advice to senior governmental managers.

The research question investigated in this paper is:

*To what extent do Australian university accounting degree programmes include public sector accounting content in their curriculum?*

If the extent of public sector accounting content in university courses is found to be inadequate, then a further objective of this study would be to examine what possible strategies can be put in place to raise the awareness and need of public sector accounting education.

Graduates who either work in the public sector or in organisations that interact with the public sector may benefit from an understanding of the political system in Australia, the relationship between the local, state and federal governments, and a general overview of the budgetary and accountability framework. Given the size and influence of the public sector on the Australian economy (as discussed below), universities may need to re-consider whether their accounting undergraduates are receiving the 'whole picture'.

Neglecting to acknowledge the role of the accountant in the public sector is a disservice to graduates when they commence searching for employment opportunities as well as the

needs of public sector agencies who rely on a supply of appropriately qualified accounting graduates.

The Australian Bureau of Statistics provided a financial snapshot of the Australian public sector from the period 1998 to 2004, which ultimately illustrates a consistent increase in net worth for the sector.

Table 1 (see annexure) indicates that there has been a steady increase in both the revenue and assets of the Australian public sector over the period. At the same time, both expenses and liabilities have increased also. At 30 June 2004, the public sector had assets totalling \$973,042 million and its overall net worth was \$459,167 million.

As well as being an important part of Australia's economy, the public sector has a significant role in delivering services to the community which impact the lives of many individuals. The healthcare system is a prime example, where in 2003/04, the Federal Government's spending amounted to A\$32.4bn (The Economist Intelligence Unit Limited, 2005).

### **Public Sector Accounting and Management Reforms**

Hood (1995) has been widely credited for identifying the major themes of what he calls the 'New Public Management'. Broadly speaking, the public sector has unquestionably adopted many private sector management techniques in its quest for improved efficiency, effectiveness and value-for-money. Jones and Kettle (2003) described Australia and New Zealand public management reforms to be the benchmarks by which reforms around the world have been judged and that scholars have focused much attention on reforms in these two countries. Public sector reform has had considerable implications for accounting. The reforms have changed the traditional role of accounting to one that is more focused on accountability, and one that gives more attention to outputs, performance measurement, efficiency, cost saving, and productivity (Guthrie 1995). Technology developments have assisted this trend through the provision of cheap and efficient information and monitoring systems made available on-line (Webster and Harding, 2000).

Examples of reforms that have affected the public sector include, but are not limited to accrual accounting and reporting, accrual budgeting, user-pays, privatisation, outsourcing and whole of government reporting. One significant management reform includes the increasing trend to outsource public sector services to the private sector (Mulgan, 2000).

The Australian Public Service Commission (2004) describes the purpose of the financial management reforms to:

- Allow the public sector to operate more like the private sector
- Increase competition
- Manage results more actively in conjunction with compliance

- Use the accruals, outcome and outputs basis to plan, budget and report.

Klumpus (2001) undertook a case study which explored the political interactions between the contemporary evolution of the public sector accounting principles, and the changing accountability and financial management roles of the State Authorities Superannuation Board of New South Wales (SASB). This case study revealed that the adoption of the accrual based management principles failed to address apparent growth of the SASB's under-funded pension liabilities of its defined benefit schemes and may have led to the subsequent closure of the major State Authorities Superannuation Scheme (SAS) pooled fund in 1992.

In the context of all the recent changes and reforms that have occurred and will no doubt continue to occur, it is appropriate to consider the status of Public Sector Accounting (PSA) in Australian universities.

### **Accounting Education and the Public Sector**

Few research studies have been undertaken measuring the extent of PSA education in Australian universities, with the exception of the study conducted by Sims, Sciulli and Demediuk (1997). In that report, respondents felt that there were still significant differences in accounting practices between the private and public sector. However, the study concluded that apart from pockets of activity in a few universities, most accounting graduates in Australia received very limited exposure to public sector accounting. In addition, the majority of respondents (69%) stated that the greatest barrier to PSA education was the volume of content specified by the professional accounting bodies. To ensure more appropriate public sector coverage, most respondents (71%) indicated that it was preferable to integrate public sector accounting into mainstream accounting subjects.

There have been numerous calls for change in accounting education, most notably the work of Albrecht and Sack (2000) who call for a type of zero based budgeting approach in which departments should wipe clean their accounting curriculum and start again. This may appear an extreme measure but it does highlight the emotion and disparity of ideas between accounting academics, the accounting profession and business leaders. Indeed Carr and Mathews (2004) identify a certain tension between their university and that of the New Zealand accounting profession in seeking to address the concerns raised by Albrecht and Sack (2000).

The professional accounting accreditation process remains one of the most powerful vehicles for change to accounting curricula, although it is argued that this could lead to unwanted uniformity (Mathews, 2004). However, as Amernic and Craig (2004) point out, trying to appease the dual mandate of a commitment to general educational learning and scholarship with the requirements of vocational skills for the accounting profession continues unabated.

Ultimately, student interest needs to be increased in order for there to be a sustained resurgence of public sector education. Constant media reports regarding waste and inefficiencies in government activities portrays a negative association with students. Academics need to, therefore, provide interesting and relevant public sector case studies of both problems and solutions that have been created to provide a more balanced view (Lowensohn and Reck, 2005). In addition, Murphy (2005) describes how active learning techniques help students to grasp unique public sector accounting terminology and techniques.

Previous research provides many insights into the deficiencies of accounting education as well as various suggestions on how accounting education can be improved within the university curricula. However, as suggested earlier, there has been a dearth of research focussing on PSA education. This project seeks to address this deficiency. It was commissioned by CPA Australia – Board Public Sector Committee to examine the extent to which public sector accounting is taught within universities and suggest courses of actions to improve the coverage of public sector education.

## **METHOD**

A mixture of content analysis and telephone interviews were undertaken to gather the data for this research study. A systematic analysis to identify specific public sector accounting content in university courses was determined to be the most appropriate research technique to gain a preliminary understanding of the extent of public sector accounting education.

### **Data Collection and Recording**

Two data collection methods were undertaken in order for there to be a comprehensive picture of the state of public sector accounting education in Australia.

1. A content analysis of PSA education at the undergraduate level was undertaken, using information gathered from the internet.
2. Telephone interviews were undertaken with accounting academics across not only a range of universities but also across different core accounting units.

### **Web-site Information**

A matrix was developed to analyse the extent to which public sector accounting subjects are offered at Australian universities. In determining whether each university offered a PSA subject at the undergraduate level, the subject information for each university's website was reviewed, commonly accessed through the online handbooks. Where a PSA subject was offered, key information was recorded which included the subject code, subject name, course coordinator and their contact details.

The course coordinator was then contacted to confirm the following:

- whether the information obtained from the website was valid;
- whether any public sector accounting subject listed on the web-site is actually offered by the university at an undergraduate level;
- whether the subject is generally offered in both first and/or second semester, and
- actual student enrolments in the subject for 2005.

### **Telephone Interviews**

The main aim of the interviews was to obtain the perceptions of accounting academics in relation to PSA education. The open-ended nature of the unstructured interviews allowed respondents to describe key events as well as providing broader insights into the nature and extent of public sector accounting education. Open-ended questions allowed respondents to expand upon what *they* considered were the important issues and problems still to be resolved rather than be constrained by pre-determined questions. This lends itself to the opportunity for the respondent to highlight key issues which the researchers can follow up at a subsequent time. The respondent in this way is analogous to an informant. In other words, these interviewees were selected on the basis of their specialised knowledge of the accounting/business courses rather than being selected on a random basis. Tremblay (1995, p.212) states that this technique is effective when:

Defining the essential characteristics of some issue by drawing on the personal experience and understanding of the people involved.

The interviews with the key informants had a snow-balling effect in that it was in the first interview that other participants working on the project were identified.

Some academics had a teaching and/or research interest in PSA and others did not. Telephone interviews were chosen to ensure a sufficiently high response rate. An interview schedule was drafted which consisted of a mixture of fixed and open-ended response questions. These questions sought to determine the following:

- Whether core accounting subjects incorporated PSA and if so, how and to what extent.
- Whether there is a need for PSA education, and if so, what could be done to encourage universities to include public sector content in the accounting curriculum.

The following universities were chosen on the basis of obtaining a suitable geographical spread across Australia as well as a distribution across the 'sandstone' universities and 'non-sandstone' universities. The universities which participated in the telephone interviews were as follows:

1. University of Melbourne
2. University of Tasmania
3. Curtin University
4. University of the Sunshine Coast
5. Deakin University
6. University of Sydney
7. University of Adelaide
8. University of Queensland
9. University of Western Sydney
10. University of South Australia
11. Australia National University
12. University of Western Australia

For each of the twelve universities, the subject coordinators for the following core accounting subjects were contacted to carry out a telephone interview:

1. Introductory Accounting
2. Management Accounting (introductory level)
3. Financial Accounting (introductory level)
4. Auditing
5. Corporate Finance

The above subjects consist of a mix of first, second and third year core accounting subjects. Contact details about each subject coordinator were obtained from each university's website. Where this was not possible, the university was contacted directly to obtain the relevant contact details. Out of an interview sample of 60 (twelve universities x five core accounting subjects), 42 interviews were carried out, resulting in a response rate of 70%.

## **FINDINGS BASED ON WEB-SITE ANALYSIS**

Based on a review of the information contained on each university's website, 32 out of 39 universities did not offer a PSA subject at an undergraduate level. All 32 universities were contacted to confirm that this was the case.

From the web sites, five universities appeared to offer a PSA subject at an undergraduate level. Those universities were as follows:

1. Australian National University
2. University of South Australia
3. University of Tasmania

4. University of Western Sydney
5. Victoria University

However, when contacted to confirm enrolments, only three of the universities actually offered the subjects and enrolment numbers were very small. The enrolment details provided by the subject co-ordinators are summarised in Table 2.

**Table 2. Student Numbers Enrolled in a Public Sector Accounting Subject**

University	2004 Semester 1	2004 Semester 2	2005 Semester 1	2005 Semester 2	2006 Semester 1 (Projected)	2006 Semester 2 (Projected)	Total
ANU	Not offered	Restricted to 40 students	Not offered	Not offered	Not sure	Not sure	40
UNISA	98 students	Not offered	Not offered	Not offered	Estimate 100 students	Not offered at this stage	198
UTAS	27	Not offered	Not offered	20	Not offered	20	67
UWS	Not offered	Not offered	Not offered	Not offered	Not sure	Not sure	0
VU	Not offered	Not offered	Not offered	Not offered	Not sure	Not sure	0
Total	125	40	0	20	100	20	

Table 2 above indicates that no university offers a PSA subject in both Semesters 1 and 2. In 2005, only the University of Tasmania offered a PSA subject at all in Semester 2. The University of Western Sydney and Victoria University have not run the subject in 2004 or 2005 and both were not sure whether the subject would be offered in 2006 as yet. The University of South Australia (UNISA) had the highest number of student enrolments in 2004, followed by Australia National University. The UNISA has also estimated to have the highest number of student enrolments in 2006.

The specific subject taught at UNISA is *ACCT 2008 Public Sector Accounting*. This subject is taught face-to-face, through the *Open Learning* mode as well as externally where full course notes are provided to these students. It is an elective subject and the cohort of students is usually approximately 60% local students and 40% overseas students. In addition, a significant proportion of these students (approximately 30%) are mature age students currently working in the public sector. The assessment for this subject is flexible and students are able to base their assignments on the Australian or overseas government environment.

The enrolment details for the non-standard semesters were provided by the subject coordinators and are summarised in Table 3.

**Table 3. Student Numbers Enrolled for a Summer Semester.**

University	2004/2005 Summer School	2005/2006 Summer School (Projected)	Total
ANU	Not offered	Not offered	
UNISA	105	120	225
UTAS	8	Not likely to be offered	8
UWS	Not offered	Not likely to be offered	0
VU	Not offered	Not likely to be offered	0
Total:	113	120	

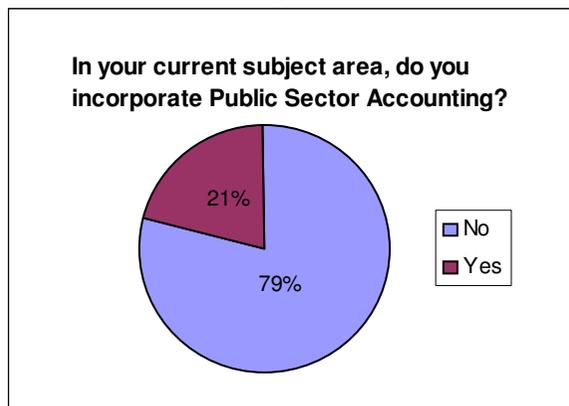
It is evident that the University of South Australia has the highest number of student enrolments during 2004/2005 Summer School and projected enrolments during 2005/2006 Summer School. The remaining universities either had very few enrolments or chose not to offer a PSA subject at all during the non-standard semester.

## FINDINGS – TELEPHONE INTERVIEWS

### Teaching of Public Sector Accounting

The incorporation of public sector accounting content was discussed with the respondents and it was evident that the majority of respondents (79%) did not incorporate any PSA teaching in their particular subjects. This is illustrated in Diagram 1.

**Diagram 1**



About 33% of respondents who did not incorporate any PSA content into their current subject confirmed that 'not having enough time' was the main reason for this.

How PSA was delivered to students by those respondents who did incorporate PSA material in their subjects is illustrated in Diagram 2.

**Diagram 2**

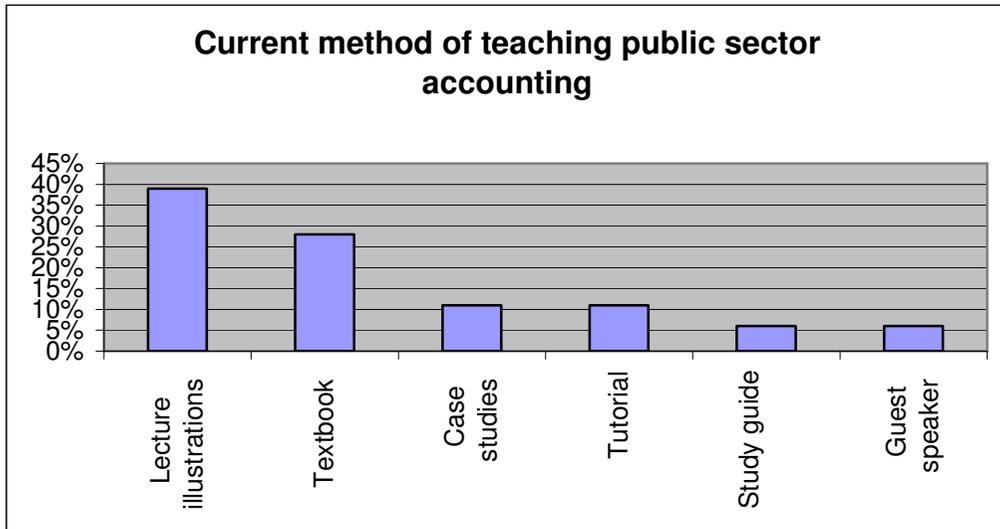


Diagram 2 illustrates that lecture illustrations and examples from the textbook were the main means of teaching PSA content. The contact hours for the subjects which incorporated PSA content ranged between 36 and 43 hours. Approximately two thirds had 36 contact hours. In terms of hours, the time that was devoted to the teaching of public sector accounting ranged between 10 minutes and 3 hours which is equivalent to between 5% and 10% of the total teaching time available.

There were some exceptions to this. For example, at Curtin University in the subject titled Accounting Business and Society which is a second year, second semester subject, a total of three weeks of classes was devoted to the public sector. The public sector content of this subject was developed initially by a lecturer with significant public sector experience and who has been able to maintain enough support within the school to ensure this subject's survival ... for now.

## Raising the Profile of the Public Sector

The struggle to recruit accounting graduates with some knowledge of the workings of the public sector is not just a problem for government agencies. It must also be acknowledged that the large chartered accounting firms provide extensive advice and consultancy/contract work for various government agencies. In fact, past major State and Federal Government policy initiatives such as the move to accrual based reports, valuation of government assets and liabilities, outsourcing and contracting out, privatisation/ corporatisation and Public-Private Partnerships have all required extensive advice from large chartered accounting and legal firms. Recruiting graduates that have had exposure to public sector examples in their university education would be in the interests of public accounting firms and this message needs to be conveyed to accounting schools and departments.

CPA Australia, the Institute of Chartered Accountants in Australia and the 'Big four' accounting firms have developed effective marketing/advertising campaigns to attract competent undergraduate accounting students. Some government departments have also invested in the promotion of their undergraduate recruitment programmes. Examples include the Department of Immigration and Multicultural and Indigenous Affairs (DIMIA) graduate programme and 'GO GRAD', the Victorian Local Government Graduate Programme. However, each of the interviewees reported that accounting students were not aware of the potential job opportunities in the public sector, partly because they were not exposed to this sector during the completion of their undergraduate accounting degree.

One academic stated:

We need to improve the image of CPA's in the public sector, the promotion of public sector employment opportunities.

Certainly the historical public image of an accountant needs to be continuously challenged (Briggs *et al.*, 2006). Such marketing will be critical to improving the level of student interest in public sector accounting. It is well known that the large chartered accounting firms offer vacation positions to undergraduates, many of whom subsequently are offered a full-time position upon successfully completing their business degree. Government agencies could also replicate such a model which not only benefits the agency in question but also when the student returns to study. They will 'spread the message' of their work related experiences.

According to the Chief Executive Officer of the newly created State Services Authority (Victoria):

... it has not proved easy to get positive messages about government work to a generation actively wooed by corporations keen to attract the brightest and best (Rance, 2005, p.35).

It is pertinent that a collaborative approach by the professional bodies and/or public sector employers could create a joint forum for the dissemination of information to undergraduates.

This advice is supported by the work of Curtis and Zaid (2002) which found that the number one reason for problems arising between the expectations of employers and graduates was due to a 'lack of co-ordination between tertiary institutions and employers'. In addition, resources would be required to present a contemporary image of the public sector accountant, similar to the recent CPA Australia 'Going Places' and 'We Mean Business' advertising campaigns from which CPA Australia in-house research suggests have been very successful.

The Professional Accounting Bodies could work with the three tiers of government to develop and provide graduate training programmes for recent accounting graduates employed in the public sector to ensure that they have a basic understanding of the governmental accountability and reporting framework.

The Professional Accounting Bodies could consider including a public sector accounting module as an elective in, for example, the CPA Programme. While this would not result in an immediate increase in undergraduate teaching of the public sector, it would send an important signal to students and universities about the importance and relevance of public sector accounting to a major sector of the economy.

Promoting and initiating a public sector employer/undergraduate evening where a range of public sector employers and accounting undergraduates can meet and greet and discuss possible job opportunities would also be another practical strategy. This could be an important element of a joint promotional campaign with Government agencies to raise the profile of public sector accounting.

## **CONCLUSIONS AND FURTHER RESEARCH**

The aim of this investigation was to assemble a 'snap-shot' of the current state of PSA. The findings suggest that there is minimal coverage of PSA in university undergraduate business courses. The thrust of the argument is whether the accounting curriculum has matched the level of importance of the public sector. Given the number and impact of public sector management reforms that have occurred over the past decade, some accounting content would have reflected this fact. On both accounts, it appears that there is a significant disparity between these public sector reforms and accounting students knowledge of them.

There may be many reasons why this is the case. For example, ad-hoc discussions with numerous Head of Accounting Departments have revealed a desperate shortage of appropriate qualified academic staff. To attract potential accounting academic staff with an interest in the public sector would be an even more difficult task. This notion is supported by the work of Schiffel and Smith (2006) and Miller (2006) who both found a shortage of accounting academic staff, specifically those educated and actively involved in government accounting. Nevertheless, a follow-up study (forthcoming) commissioned by CPA Australia – Board Public Sector Committee seeks to identify and address the reasons for barriers to teaching PSA.

Some tentative suggestions for increasing the level of teaching PSA include persuading authors of accounting mainstream textbooks to include material on PSA. For example, a chapter on PSA or at least some public sector case studies would be a good starting point. In addition, providing academic staff with resources to develop PSA material would act as an incentive to devote the time for this important task as well as to encourage staff to teach in this area. A statement or recommendation by the professional accounting bodies that PSA is an important component of the accounting curriculum may motivate departments to ensure that their courses reflect the concerns of the wider accounting profession. Finally, accounting departments could investigate the possibility of encouraging the employment of public sector managers, on secondment or contract, to help develop PSA courses and act as a signal to other academic staff that this is an area that offers significant opportunities for both teaching and research activities.

It is worthy to note that ethics education for accounting students has had a significant impact on the curriculum. Corporate collapses and subsequently creditors and shareholders losing significant amounts of money had the effect of mobilising regulatory agencies and the professional accounting bodies to persuade universities of the need to teach ethics to business students (Dellaportas *et al.*, 2006; Van Peurse and Julian, 2006). Yet with the vast amount of resources that the government sector controls and the need to ensure the effective and efficient use of these resources on behalf of all taxpayers, there has been little commensurate result to the accounting curriculum.

Whilst this project investigated the extent of public sector accounting content in university courses, further research is required with public sector employers and recent graduates working in the public sector to examine the extent to which their university studies prepared them for work in the public sector and identify what gaps, if any, need to be addressed in the core curriculum of accounting courses.

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## ANNEXURE

**Table 1. Major Aggregates: Total Public Sector, All Levels of Government**

	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04
Revenue and Assets	\$m	\$m	\$m	\$m	\$m	\$m
GFS revenue	278,981	292,465	310,375	312,146	335,855	360,417
GFS Expenses	267,385	277,501	299,625	310,143	323,268	341,933
GFS Net Operating Balance	11,596	14,964	10,750	2,002	12,588	18,484
Net acquisition of non-financial assets	8,578	3,940	4,424	6,470	6,398	9,262
GFS Net Lending (+)/Borrowing (-)	3,018	11,024	6,325	-4,468	6,190	9,222
Cash Surplus (+)/Deficit (-)	-1,930	13,874	9,391	3,089	10,753	14,871
Total assets	737,681	779,692	825,650	848,123	909,734	973,042
Total liabilities	447,538	459,450	464,743	464,232	476,904	482,179
GFS net worth	248,014	293,504	323,975	354,143	403,777	459,167

**Source:** ABS: 5512 Government Finance Statistics, Australia.