

Book review

Accounting History

16(1) 125–126

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Elaine Evans and Roger Juchau

Colleges of advanced education in Australia – a lasting legacy: A history of accounting education in Australian colleges of advanced education. Lightning Source Inc, 2009,

ISBN: 978–3–639–14548–9

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DOI: 10.1177/1032373210353427

The Martin Report into Tertiary Education (1964) and the Dawkins reforms of Higher Education (1989) are the bookends to the story of Colleges of Advanced Education in Australia. It is a story to be remembered when similar national issues arise as led to the creation of these colleges. Elaine Evans and Roger Juchau are well qualified to tell the story as they were both involved in the system at the time.

Chapter 1 is an informative account of how the Federal Government in Canberra, as a result of the Murray Report (1957) and its idea that tertiary education respond to the needs of society, became involved in funding the universities established by State law. The relationship between universities and the accounting profession is explored and the formation of an organization of accounting academics noted.

In Chapter 2 the authors explain how national priorities for educated professionals, particularly accountants, led to the recommendations of the Martin Report to create alternative tertiary institutions. They identify the happy circumstance that action within the accounting profession followed similar thinking at the time. The authors outline the immediate response by authorities in the states that led to new structures for technology education, including accounting education.

The authors were largely based in New South Wales and may be forgiven for understating the position of the Institutes of Technology in Victoria. There were 10 of these with ancestries going back to the Mechanics Institutes and Schools of Mines of the nineteenth century and somewhat dominated by engineering and science programmes. Nevertheless the business programmes were important in building the scale and scope of the new colleges. In New South Wales greenfields sites began with an emphasis on business education. Among the other variants covered by the authors they note the mixed results late in the story when some teacher training institutions sought to create new relevance by adopting business education programmes.

In 1961, what is now CPA Australia proposed an enquiry that eventually was achieved by the report of Professor Vatter who visited as a Fulbright Scholar. Recommendations arising from Vatter were in sympathy with the new colleges' capacities and were supported by new accreditation processes as outlined by the authors. Student numbers grew so that by 1970 there were 102, 000 university students and 37, 000 in the Colleges of Advanced Education.

Chapter 3 outlines the vigorous growth of the sector. Changes in fee structures encouraged the move to full time study. Academics in the two sectors of tertiary accounting education shared in a

number of activities. Some of the college academics pursued worthwhile research activity. The accounting profession moved towards graduate entry and this supported the role of the colleges.

Chapter 4 explores the seemingly endless activity of seeking better funding for business education, including enquiries carried out by government and by task forces created and funded by the accounting profession. The authors point out that by the time the Mathews Committee finished their report in 1990 the Minister was not listening. Minister Dawkins issued a green paper in 1987, a white paper in 1988 and then in 1989 implemented a grand plan to restructure higher education into a smaller number of multi campus institutions. An account of the scramble to merge completes this chapter. Reflections in the concluding chapter remind us that the pressures that led to the creation of the Colleges of Advanced Education are still within the system. How to attract enough academic staff, how to trim costs, should there be teaching-only staff and what is a reasonable expectation for research effort. Revisiting the Colleges of Advanced Education experience as is possible through this manuscript may well be fruitful in dealing with recurring problems in the tertiary education system.

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