



Teaching effectiveness of non-native English-speaking teachers in business disciplines: intercultural communication apprehension and ethnocentrism

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Teaching Effectiveness of Non-native English-speaking Teachers in Accounting, Economics and Finance Disciplines: Students' Perceptions

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ABSTRACT

Teaching effectiveness of non-native English-speaking teachers (NNEST) in accounting, economics and finance has become a significant issue due to the increasing trend of hiring NNEST in business schools. However, the literature has focused on the English language competence of NNEST, which is only one element of the factors that influence teaching effectiveness. This study examines students' perceptions of teaching effectiveness of NNEST in business disciplines in an Australian university to understand relevant NNEST issues of teaching from a cross-cultural communication perspective. Data were gathered via focus groups and student evaluation of teacher performance surveys. The thematic content analysis of the data indicated that students acknowledge that NNEST are knowledgeable and hardworking teachers; however, issues of intercultural communication apprehension hinder their teaching effectiveness. Besides, ethnocentric world views of students tend to adversely influence the teaching evaluation of NNEST. This study concludes that NNEST's issues are broader than mere linguistic competence, which suggests that business schools should focus on enhancing cultural understanding and minimising intercultural communication apprehension of NNEST in efforts aimed at enhancing NNEST's teaching effectiveness.

Key words: NNEST, NEST, teaching effectiveness, intercultural communication apprehension, ethnocentrism

Paper type: *Research paper*

Teaching Effectiveness of Non-native English-speaking Teachers in Accounting, Economics and Finance Disciplines: Student Perceptions

Introduction

Research Questions

By drawing on the perspectives of intercultural communication apprehension and ethnocentrism, this study examines student perceptions of the teaching effectiveness of non-native English-speaking teachers (NNEST) and native English-speaking teachers (NEST) in business disciplines in an Australian university. We compare the teaching performance of NNEST with NEST, given that NEST provide the benchmark for teaching excellence in terms of competency in English language in an English-speaking academic environment. Further, NEST are part of the Australian culture. Our objective is to examine student perceptions of the teaching effectiveness of NNEST to find the obstacles encountered by NNEST when seeking to excel in their teaching.

This study is conducted with Accounting, Economics and Finance disciplines in an Australian university, because accounting students are primarily taught by teachers in these three fields. This school employs 92 full-time teachers across three disciplines (as of July 2014), of which 60 (65%) are non-native English speakers. These teachers represent 26 nationalities from around the world, with diverse cultural and linguistic backgrounds.

Importance of the study

The recruitment and retention of competent teachers in business schools is increasingly becoming an important international issue. As a result of globalisation and the expansion of migration policies across the world, non-native English-speaking professionals in a variety of fields seek employment opportunities in native English-speaking countries, such as the United States (US), the United Kingdom (UK) and Australia. There is a tendency for non-native English-speaking students who pursue higher degrees in research in English-speaking countries to settle in these countries with full-time academic positions. However, there is broad social acceptance as well as commercial and student preference for native English speaking to non-native English speaking teachers in Western countries (Lasagabaster & Sierra, 2002; McCroskey, 2002; Pacek, 2005; Thornbury, 2006) due to differences in linguistic competence (Marvasti, 2005; Mullock, 2003).

Business schools' increasing trend of hiring NNEST has raised research interest in NNEST's teaching effectiveness. The available limited literature on this issue has focused on the English language competence of NNEST (see, e.g., Abayadeera, 2013; Choo & Tan, 2013), although language competency is only one of the factors affecting teaching effectiveness. The exclusive focus on linguistic competence may not enable a complete understanding of the intercultural communication issues that may influence the teaching effectiveness of NNEST (see McCroskey, 2002). To this end, the current study sets out to extend the existing scholarship which tends to limit itself to language competency by exploring the multitude of factors affecting teaching effectiveness of NNEST to develop more nuanced insights into these issues.

Answering the research questions

Our findings indicated that the students perceived NNEST as knowledgeable and hardworking academics; however, intercultural communication apprehension and linguistic barriers were found to hinder NNEST's teaching effectiveness. The evidence in this study also shows that ethnocentric world views of domestic and international students influence their teacher evaluations. Consequently, ethnocentrism of students adversely affected for the teaching evaluation of NNEST. Students suggest that NNEST need to be more practically orientated in teaching business disciplines, which require NNEST to understand Australian business culture. Interestingly, highly motivated students encounter less problems with NNEST.

The key success factors, as students perceive, for the better performance of NEST over NNEST are linguistic competence, cultural understanding and creative teaching. However, NEST are not automatically more effective teachers simply because they are fluent in English. NEST could benefit by paying attention to a few key factors as they strive towards perfecting their teaching practice. These factors include thorough preparation, a focus on the subject matter in delivering sessions, use of simple English and using more visual aids—particularly in universities with large student cohorts with considerable number of international students.

Contribution of the research

Prior research has focused mainly on the language competency of NNEST (e.g., Beckett & Stiefvater, 2009; Clark & Paran, 2007; Eunkyong Lee, 1999; Hayes, 2009; Inan, 2012). This line of research assumes that the level of English language proficiency is the main factor influencing the teaching effectiveness of NNEST. These studies do not inform us about the intercultural communication apprehension of NNEST or how ethnocentric thinking of students influence their teacher evaluations. This study makes an original contribution to the accounting education literature by analysing the students' perceptions of the teaching effectiveness in light of the intercultural communication apprehension of NNEST and ethnocentric world views of students. Whilst we focus on Australian perspectives, our findings have international relevance as these issues are no means unique to Australia.

Our results suggest that NNEST are an asset in their potential to contribute to the internationalisation of accounting education by capitalising on their overseas experience. We aim to provide recommendations to improve the overall quality of university teaching. In addition, it emphasises the importance of the special training and development requirements of NNEST to improve their intercultural communication competencies in a multicultural academic setting. Further, institution-led training programs for students focus on their ethnocentric world views will help to reduce the ethnocentric influence on student evaluation of teachers' performance (SETP). The findings will also help improve or maintain quality standards in terms of identification and dissemination of effective teaching practices. Further, this paper will be of interest to business teachers interested in improving their teaching effectiveness, especially for disciplines in a multicultural academic environment.

Structure of the paper

In the section, we highlight the importance of multiculturalism and diversity in Australian higher education system to provide the context of the study. The subsequent section provides the theoretical background that enabled us to understand the concepts of intercultural communication apprehension and ethnocentrism. We then present a review of the literature to identify gaps in the literature and develop research questions. Following this, we outline the research method, devoting particular attention to the data collection and analysis approaches.

We present the results and discussion of results in subsequent sections, followed by the conclusion and recommendations.

Multiculturalism and diversity in Australian Higher Education

While Australia is promoted as a multicultural nation with great ethnic diversity (Auyeung & Sands, 1996), the country remains predominantly Anglo-Saxon and part of a British 'cultural stream' (Auyeung & Sands, 1996, p. 267). The Australian higher education system itself, representative of the wider national backgrounds, is both multicultural and diverse. There is thus a cross-cultural composition of both the student body and teaching staff. The student population in Australian universities is extremely diverse, with a multiplicity of backgrounds. The provision of education for international students represent an important component of the Australian education market. Education is the fourth biggest export market and largest service based industry in Australia, generating revenue of \$15 billion a year. Australia has three strong competitive advantages in providing international education: an internationally recognised and high-quality 'Western' education system; close proximity to the booming middle classes of Asia; and graduate employment opportunities that are the envy of the Western world (The Sunday Morning Herald 2014). Inevitably, big student enrolments create an extensive demand for the teaching staff of universities. Consequently, NNEST population has been dramatically increased in the recent past, which creates a multicultural composition teaching staff in the university system.

This cross-cultural interplay and setup creates a range of issues, challenges and benefits for NNEST which form the context of this study and provide the basis for its overall significance. One of the key benefits of the movement of teachers across national boundaries is that, "Once comparatively homogenous faculty ... are becoming more culturally diverse" (McCroskey, 1984, p. 2). The diversity in culture and language that NNEST bring into the multicultural learning environment can be viewed as a significant asset in the higher education system.

In a multicultural and diverse educational context, teaching staff are required to not only be sensitive to the varied cultures of the student cohort but also their own cultural adjustment. Effective communication and dealing with ethnocentric world views of students who represent diverse cultural backgrounds are prominent among the challenges faced by NNEST.

Theoretical background, literature review and development of research questions

Communication Apprehension

Thinking in line with McCroskey (2002), we apply intercultural communication apprehension of NNEST and ethnocentrism of students (McCroskey 1984) as the theoretical framework to examine the teaching effectiveness of NNEST.

Pedagogy is a multifaceted form of organised cultural activity that operates at multiple levels (Compernelle & Williams, 2013), and a multicultural educational environment fosters and requires multicultural competencies (Arredondo et al., 1996; Constantine, 2001; Lefley & Bestman, 1991; Peters et al., 2011; Sue, Arredondo, & McDavis, 1992). NNEST are academics who were born overseas and completed their primary, secondary and tertiary education in foreign countries. They represent diversity in their ethnic and cultural make-up. They face challenges in teaching in a multicultural education environment in terms of cultural understanding and inter-cultural communication. These challenges may create communication

apprehension (Buss 1980), which hamper effective communication. Communication apprehension is “an individual’s level of fear or anxiety experienced, associated with either real or imagined communication with another person or persons” (McCroskey 1984). When new migrants reside in a host culture and interact with people of the host culture, the migrants encounter significant intercultural challenges and difficulties besides language differences (McCroskey 2002). Neuliep and McCroskey (1984) identify the anxiousness of intercultural communication as “intercultural communication apprehension”. Given the outcome of prior research (McCroskey 1984), we expect teachers with intercultural communication apprehension are likely to be less interactive in classroom communication and less effective in processing information in their oral presentations. Although Australia is a multicultural nation with great ethnic diversity, multiculturalism does not hamper the capabilities of NEST, but NNEST. NNEST are part of the host national, whose first language is English.

Ethnocentrism

Given the intercultural communication apprehension of NNEST, it is likely that students perceive NNEST are less effective compared with NEST. Further, students may use the standards of NEST to assess the teaching effectiveness of NNEST, which may prove problematic for NNEST. Further, ethnocentrism of students may play a large part in student evaluations of teaching. Indeed, prior research has found that students who are ‘ethnocentric’ tend to evaluate NEST more favourably than NNEST (McCroskey, 1984). Triandis (1988, p. 34) explains, people respond to difference “ethnocentrically” in that they “use their own ethnic group as the standard and judge others favourably if they are in-group members and unfavourably if they are not” (also see Brislin, 1990; McCroskey, 1984).

Exploring ethnocentrism and its impact on perceptions of teaching effectiveness, Gotch and Brydges (1990, p. 6) claim, “since cultural/ethnic differences influence one’s beliefs, attitudes, and values, it would seem most probably that perceptions of what constitutes an effective teacher would also be influenced.” Collier and Powell (1990) similarly point to differences among cultural groups relating to specific teaching behaviour preferences. Undertaking research in the US, McCroskey (2002) concluded that student bias in the form of ethnocentrism was a key factor shaping student perceptions of teaching effectiveness.

The Communication Process

In order to achieve a useful communication outcome, the receiver should accurately understand the sender’s idea. According to the well-known communication model presented by Goss (1994) (Figure 1), the sender (teacher) encodes (translates ideas into language) the message (output of encoding) and sends this message via a medium (in-class or online). The receiver (student) decodes (translates the message into thoughts) and replies to the sender (provides feedback). However, noise can interfere with the sending or understanding of the message and distract the original idea that the sender intends to communicate. The language difficulty and intercultural communication apprehension of the sender may generate noise that distracts effective communication. Goss’s communication model implies that effective communication requires both the sender and receiver to be effectively engaged.

Further, the sender needs to check whether the message has been received, and validate the feedback. Student Evaluation of Teacher Performance (SETP) is the feedback that evaluates the teacher effectiveness. In a multicultural classroom, ethnocentrism of students may influence the SETP.

Insert Figure 1 here

Importance of Communication Competence for Teaching Excellence

Although there is not a perfect set of attributes of ‘successful teachers’, many studies articulate qualities directly related to effective teaching. These attributes include interest in and enthusiasm for the subject, subject knowledge, good organisation of the course and subject, a favourable attitude towards students, fairness in examinations and grading, flexibility, encouragement of students’ critical thinking, thorough preparation for classes, responsiveness, teaching and industry experience. Among these attributes, communication skills—such as a good command of the language of instruction—are a predominant factor (Bosshardt, Watts, & Kennedy, 2001; Centra, 2003; Hooper & Page, 1986; Latif & Miles, 2013; Lavin, Korte, & Davies, 2012; Opdecam & Everaert, 2012; Zakka, 2009). Thus, excellent communication skills are vital to interacting with students. Further, Sander, Stevenson, King, and Coates (2000) found that students preferred their teachers to be interactive, rather than formal, one-way presenters.

Issues of Linguistic Competence with NNEST

Language is an important tool in communication, and cultural experiences reflect in language (Bruner, 1990; Fiske, 1998; Krauss & Chiu, 1998). Native language speakers are often regarded as more proficient speakers than non-native speakers. Different communication styles and behaviours of NNEST may lead to negative interactions, misunderstandings and decreased teaching effectiveness (Liu, Sellnow, & Venette, 2006; McCroskey, 2003). Although an extensive number of studies have compared the teaching effectiveness of NEST and NNEST in the field of English as a second language (ESL) (Beckett & Stiefvater, 2009; Clark & Paran, 2007; Eunkyong Lee, 1999; Hayes, 2009; Inan, 2012), studies examining teaching effectiveness of NNEST in accounting and related disciplines are limited (exceptions include Abayadeera, 2013; Abou-Seada & Sherer, 2011; Bosshardt et al., 2001; Choo & Tan, 2013; Latif & Miles, 2013; Saunders, 2001).

Bosshardt et al. (2001) found that economics NEST’s speaking ability and enthusiasm are closely linked with their teaching effectiveness. Similarly, Saunders (2001) reported that economics NEST outperform their NNEST counterparts. Students perceive NEST as informal, flexible and versatile in their teaching approaches, and fluent, accurate, authentic and colloquial in their language (Phillion, 2003; Samimy & Brutt-Griffler, 1999). Abayadeera (2013) described her Australian accounting teaching experience as a NNEST. Proper training in English language pronunciation was the primary solution to her issues related to in-class presentations. However, Choo and Tan (2013) reported that foreign accent modification-reduction programs or accent-speech counselling sessions did not help teachers reduce their non-native, heavy accents. They argued that heavy accents are hardwired into individuals’ brains and are very difficult to unwire in adults. To solve this problem, the teachers in their study created pre-recorded audio clips and posted them online to help their students better understand their presentations. They subsequently experienced improved teaching evaluation ratings.

Prior research related to ESL revealed that NNEST who have spent longer periods in English-speaking countries, have higher teaching qualifications, and have frequent interactions with native English speakers have acquired a wider range of vocabulary, greater fluency of expression and developed more authentic communicative skills (Berry, 2011; Bodycott & Walker, 2000; Gahungu, 2011; Hu et al., 2013; Ward & Rana-Deuba, 1999). This means NNEST who are improve their cultural competencies gain the host national language competency and minimise intercultural communication apprehension.

Gaps in the Literature

What is missing in the prior literature is the teaching effectiveness of NNEST in the views of communication apprehension of NNEST and ethnocentric world views of students. To initiate the investigation of this un-researched, yet internationally important issue, this study examined the teaching effectiveness of NNEST in the context of multicultural and diverse higher education system in Australia. The investigation is conducted from the perspectives of students because they are the primary beneficiaries of learning and teaching. As NNEST are unlikely to be on par with NEST in terms of cultural comfortability and language proficiency, we compare and contrast the teaching effectiveness of NNEST and NEST. Thus, the first research question was:

RQ1: How do students perceive the teaching effectiveness of NNEST compared to NEST?

Communication competency is only one of the skills required to excel in teaching. Reves and Medgyes (1994) argued that just because NEST are more fluent speakers does not mean they are automatically better teachers than NNEST. They found that NNEST are often better prepared, more empathetic and more knowledgeable than NEST. Daniels (2012) identified some strategies that teachers can adopt to minimise students' difficulties, including speaking slowly, repetition, emphasising important points and simplifying written material. This suggests that there is room to improve the teaching effectiveness of both groups of teachers. Given prior research findings, it is important to investigate stakeholder suggestions to improve teaching in order to provide a better learning environment in higher education institutions. Thus, the second research question was designed to identify students' suggestions to improve teaching effectiveness in business disciplines:

RQ2: What are students' suggestions to improve the teaching effectiveness of NNEST and NEST?

Research Method

Context of the Study

This study was conducted in the School of Accounting, Economics and Finance in an Australian university that is among the top 2% of universities worldwide, according to every major international rankings organisation (Times Higher Education, Quacquarelli Symonds and Academic Ranking of World Universities). In this university, the Faculty of Business and Law comprises four schools: the School of Accounting, Economics and Finance; the School of Information Systems; the School of Management and Marketing; and the School of Law. The School of Accounting, Economics and Finance is the largest school in the faculty in terms of the number of staff and students.

The teaching staff in the School of Accounting, Economics and Finance represent 26 nationalities from around the world, with diverse cultural and linguistic backgrounds. Table 1 presents the native and non-native status of the teaching staff across the three disciplines of the school. The native and non-native dichotomy was carefully chosen. The criteria for the identification of NNEST in this research required participants to be born in a non-native English-speaking country, and to have completed primary and secondary education and their first degree in their native countries. The participants may or may not have obtained a master

degree in their native countries. In most cases, a PhD was their only Australian qualification. Importantly, NNEST who participated in this study had to identify themselves as non-native English speakers, and some acknowledged their communication and cultural gaps in teaching university students in Australia.

In contrast, the academic staff who represented the second generation of non-native English-speaking Australians, and staff who had settled in Australia (or any other Anglo-Saxon country) at a young age—and subsequently had extensive experience in the Anglo-Saxon world—were categorised as NEST because they grew up in Western cultures and had an equally good command of English to native speakers.

Insert Table 1 here

As shown on Table 1, the school employed 92 full-time academic staff across the three disciplines as of June 2014, of which 60 (65%) were non-native English speakers.

Students

This university provides full-time and part-time study options, allowing students to choose the pace of their study. In 2014, a total of 14,786 students were studying in the Faculty of Business and Law, of which approximately 5,200 (35%) were international students. These students were pursuing a Bachelor of Commerce with a Major in Accounting, Finance, Economics, Information Systems, Marketing, Management, Sports Management or Law. Students also have the option to study on or off campus.

Data Collection

To address the research questions, data were collected from two main sources: student evaluations of teachers' performance (SETP) and semi-structured student focus groups.

Student evaluations of teachers' performance (SETP)

There is no single perfect approach to measure teaching performance; however, end-of-semester SETP are commonly used across universities. Teaching success is predominantly evaluated using student perceptions, and most university students now routinely expect to formally evaluate the teaching performance of academic staff. Although there are divergent opinions among educational researchers about the validity of student evaluations as an instrument to evaluate teaching performance (Hughes & Pate, 2013) across a wide range of disciplines, it has been argued that student evaluations have excellent reliability (Hooper & Page, 1986; Hughes & Pate, 2013). The Accounting Education Change Commission (1993) also recognises SETP as a strategy to evaluate and improve teacher performance.

Towards the end of each teaching period, students are requested to evaluate the units they completed and their teachers on a scale ranging from 1 (strongly disagree) to 5 (strongly agree). Students are provided only one question to quantitatively evaluate their teacher: 'I was satisfied with the quality of teaching from this teacher in this unit'. However, students have the option to provide open-ended comments about the unit and teaching staff. The main data source in this study was the SETP data of teachers.

Archival SETP data of six teaching trimesters across 2012 and 2013 was accessed with the approval of respective NNESTs and NESTs. Emails were sent to all full-time teaching staff in

the school inviting them to take part in this study by giving their consent to access their SETP data for the trimesters they taught in 2012 and 2013. As can be seen in Table 2, 34 (37%) teaching staff gave consent to access their archival SETP. They represent 17 (28%) NNEST and 17 (53%) NEST. Socio-demographic data of the Teaching staff sample is presented in Table 3. In order to compensate for the relatively low response rate of NNEST compared with NEST, the focus group discussions focused more on NNEST. Table 4 presents the descriptive statistics of SETP scores.

Insert Table 2 here

Insert Table 3 here

Focus groups

Semi-structured, face-to-face focus groups were conducted with final-year undergraduates to strengthen the findings of the SETP data. Final-year undergraduates were invited to participate in these focus groups due to their extensive experience with university teachers. A semi-structured approach was used because this study sought to obtain students' open-ended feedback regarding the teaching effectiveness of NNEST and NEST. Three focus groups were conducted: two for international students (comprising five and nine students each) and one for domestic students (comprising nine students). Separate focus groups were designed for the two cohorts of students (international and domestic) to avoid the potential dominance of domestic student voices because of their proficiency in English. Further, two focus groups were designed for international students in order to provide the large number of international students studying in the school (who may have English language deficiencies) an opportunity to present their ideas.

Focus groups were guided by a schedule of questions in order to elicit responses pertaining to the research question. The first draft of the focus group questions was prepared by considering the literature and SETP comments regarding NNEST and NEST. Further, questions were customised for each student cohort to cater to their language and cultural differences (Figure 2). The schedule of questions was trialled with three students (one domestic and two international), and minor amendments were made to clarify the wording of some questions.

The focus groups were conducted by a research assistant with extensive experience conducting qualitative studies in accounting education. The research assistant was not a co-author of the present paper or a teacher. The teaching staff were not present for the focus group in order to avoid potential feeling of intimidation on the part of the participants. Each focus group lasted about one hour. In all cases, the focus groups were audio-recorded, with the prior consent of the participants, and transcribed by one of the co-authors. The contents were carefully scrutinised and discussed in detail with the research assistant to ensure accuracy. Further, the transcripts were presented to selected focus group participants and validated. No attempt was made to identify individual student demographics other than their international and domestic status, and the country of origin of international students.

Insert Figure 2 here

Ethical Issues

To ensure ethicality, the study was approved by the University Human Research Ethics Unit. Before agreeing to voluntarily participate in the study, all participants were informed in writing about the study, guaranteeing their anonymity and confidentiality.

Data Analysis

Initially, the raw qualitative data obtained via the focus groups and SETP comments were manually scrutinised by one of the authors by adopting a content analysis approach. This analysis identified four key themes: strengths and weaknesses of NNEST, strengths and weaknesses of NEST, student strategies to cope with issues, and student suggestions for improvement (Figure 4). The raw data were then fed into the qualitative data analysis software package, NVivo. In NVivo, four nodes were created for the main themes of the study and subfolders were created stemming from each of the four main nodes, as presented in Figure 4.

Student comments from the SETP and focus group transcripts were imported into NVivo as internal sources. The preliminary coding was completed by an author by carefully reading the internal sources. The coding was reviewed by the research assistant to ensure calibration of analysis. The contents of the nodes were further analysed to determine the results and conclusions, which are presented in the next sections.

Results

Student Perceptions of Teaching Effectiveness of NNEST Compared to NEST (RQ₁)

We began the analysis with a comparison of mean student evaluation scores of NNEST and NEST using the non-parametric Mann-Whitney test. This comparison served as the basis to further examine the qualitative comments of students obtained from the focus groups and students' written feedback of the SETP.

Table 3 presents the socio-demographic data of sample NNEST and NEST across the three disciplines, while Table 4 presents the descriptive statistics of the SETP. Table 5 presents the outcome of further analysis of their SETP. As shown on Table 4, the absolute mean values of the SETP scores of both groups of teachers were above the faculty-required benchmark of 3.5 out of a possible 5. However, the mean SETP scores were higher for NEST than for NNEST in all three disciplines across two years. To test any significant differences in the mean SETP scores between the two groups of teachers, mean SETP scores were compared using the Mann-Whitney test, with the results presented in Table 5. In particular, significant differences were found in the accounting discipline (0.05 level in both years) and economics discipline (0.05 level in 2012). The mean SETP scores were not significantly different in the finance discipline. The combined SETP scores were significantly different in 2012 (0.01 level) and 2013 (0.05 level) between the two groups of teachers. These findings indicate that, although NNEST are effective teachers, NEST outperformed their NNEST counterparts.

Insert Table 4 here

To add richness to the outcomes of the quantitative analysis of SETP, qualitative data gathered via focus groups and SETP comments were analysed by identifying main themes and

subthemes. The findings of the thematic content analysis are presented in Figure 3 and discussed below, addressing Research Questions 1 and 2.

Insert Figure 3 here

Oral communication competence

The students in this study were of the view that poor oral communication was the prominent issue affecting the teaching effectiveness of NNEST. As revealed in the focus groups, the domestic students experienced difficulties in understanding NNEST, while the international students experienced difficulties understanding both NNEST and NEST. The international students faced more difficulties with NNEST whose native country was different to their own. International students were more comfortable with NNEST of the same nationality. The students highlighted oral communication issues with NNEST, such as thick accents, poor pronunciation, fast speaking and low proficiency in English. Several students mentioned that the thick accent of NNEST often led to confusion. Students faced difficulties when teachers did not properly pronounce words. Poor pronunciation caused them to attempt to identify and interpret the words, which changed the entire context if the student could not determine the correct word. The majority of NNEST were found to be fast speakers.

I am generally good in understanding different accents. However, I face difficulties to understand some NNEST because they speak faster. (Domestic Student)

I have an issue to understand when teachers speak very fast. (Chinese International Student)

The students found that NNEST were less fluent in English than NEST. NNEST were said to use limited vocabulary, poor grammar and incomplete sentences:

The main problem with NNEST is their language barrier ... the sentence formation of NNEST disturbs me a lot in my learning process. (Indian International Student)

One or two words are missing in their sentences. (Domestic Student)

Similarly, the SETP comments revealed that thick accents, fast speaking and low voices made it difficult to focus throughout two-hour lectures. Further, students struggled to grasp the academic concepts due to missing words:

[Teacher's Name] is very difficult to understand during lectures ... left me confused with the concepts due to his long yet not detailed explanations ... [Teacher's Name] do not use terms for everyone comprehend ... it would have been better if she went through things slower. (SETP comment)

The above discussion reveals that poor language competencies of NNEST hinder their teaching effectiveness. Accents of NNEST tend to confuse domestic and international students. McCroskey (2003) noted that teachers who do not possess an adequate level of English are more likely to be anxious about communication, and consequently less willing to initiate communication with their students. Intercultural communication issues are prominent in Australian classes due to multicultural composition of student cohorts. McCalman (2007)

advised that teachers need to bridge the cultural gap, and that students should not be expected to do this. It is reasonable to believe that NNEST, for whom English is not the first language, are likely to be more anxious about communication and hence less willing to initiate interactions or appreciate student interactions in the classroom. McCroskey (2002) and related studies have suggested that intercultural communication apprehension is a common challenges faced by NNEST.

Although students repeatedly stressed the point that communication barriers of NNEST is the dominant issue that affect their teaching effectiveness, McCroskey (2002) argues the differences in perceived teacher effectiveness is a function of various biases of students rather than real differences in communication behaviour of teachers. Ethnocentrism of students may favour NEST in their teacher evaluations. Ethnocentrism is a rigid attitude that affect the attitude toward people like NNEST. Highly ethnocentric students would evaluate NNEST by the same standards of language proficiency that they would evaluate NEST.

I think our courses are provided in English and the quality of English should be high, to be easy to follow...I like if NNEST have the proficiency to say us the different ways of doing things, or the things happening around the world....But the problem is we do not understand the content....I believe the issue is they do not have the confidence to bring their international experience into the class. (Domestic Student)

Ethnocentric behaviour is apparent not only with domestic students. Majority of international students participated in focus groups of this study appreciated NNEST with their own nationality over and above NNEST with different nationalities or NEST. These students replied 'yes' for the question: 'Do you face difficulties in listening to/understanding NNEST, whose origin is not from your native country?', posed in focus groups. Some international students specifically appreciated teachers from their own cultures.

If the teacher is from my own country, the accent is not a problem. But if the teacher is not from my own country, then I face difficult to understand... Teachers from India do not have problems in speaking in English. They do not mix up words in delivering. It is the practice, more than the knowledge. (Indian International student)

I do understand more NEST than NNEST from other nationalities. (Indian International student)

Teaching approach

The students in the current study highlighted further issues with NNEST, indicating that linguistic competence is only one part of overall teaching effectiveness, which is consistent with the findings of prior studies (Lavin et al., 2012; Y. Liu & Jernigan, 2012; Wygal, Watty, & Stout, 2014). The current study compared and contrasted student perceptions of the teaching approaches of NNEST and NEST. The students found that NEST were more creative in their content delivery, compared to the conservative teaching approach of NNEST:

[Teacher's Name] was fantastic ... her knowledge and enthusiasm for the unit made it enjoyable throughout ... she explained concepts well and linked them to real life events. I thoroughly enjoyed this unit as a result of her ability to present the content in an interesting way. (SETP comment)

Some students were grateful to NEST who provided an enjoyable learning experience:

What a fun class this was with [Teacher's Name]!! He was helpful, funny and always made class enjoyable. Your contribution made the unit far more enjoyable ... Being in his classes are so interesting, humorous and make a lot of fun. (SETP comment)

Further, the students generally perceived that NEST were relaxed in the classroom and had the capability to deliver the content creatively using YouTube links, videos and descriptive images:

Excellent teacher, generally combines visuals and videos and workshops to explain the practical elements of the topic(s) ... puts a lot of effort to make 'dry subject' interesting and enjoyable. (SETP comment)

In contrast, NNEST were found to strictly adhere to the academic content:

The unit was taught ok but [there was] too much [reliance] on PowerPoint slides and no spontaneous examples ... [Teacher's Name] needs to make the lecture bit interesting and engaging with real life examples. (SETP comment)

The differences in the teaching approaches of NEST and NNEST may be because of differences in their own learning experiences. NEST experienced a learning culture where teachers make learning enjoyable, whereas NNEST's past learning culture may be different. NNEST tend to have experienced a rigid learning experience in an environment where higher education is compulsory. Education systems in some developing nations place huge pressure on students to prepare for examinations, rather than develop skills such as critical thinking and problem solving. Their learning experience is teacher-centred, in which the knowledgeable teacher transfers knowledge to the unknowledgeable student (Seifried, 2012). Students are passive learners in teacher-centred classrooms.

Cultural competence of teachers

The cultural competence of teachers considerably contributes to teaching effectiveness. NNEST's limited cultural understanding of the Australian business context hinders their teaching effectiveness because they struggle to find real-life examples to explain principles and concepts in order to bridge the gap between the theory and practice of business disciplines. The importance of practical experience among accounting teachers was discussed by Mounce, Mauldin, and Braun (2004); Wygal and Stout (2015); and Wygal et al. (2014). NEST have Australian industry exposure via their past experiences, while NNEST have little understanding of the Australian business environment and culture. Students perceived NEST's presentations as interesting with real-life business examples, while NNEST presented only the theoretical perspectives of the subject matter. The following comments indicate the students' concerns about NNEST's cultural competence:

[Teacher's Name] lacks with skills when it comes to explaining topics more than just the contents of slides. Perhaps she could add some more such as real life examples and scenarios to thoroughly explain concepts. (SETP comment)

Good enough knowledge ... but I have found that the lectures are only based on the slides that are provided by the text book provider. There seems to be a lack of other information such as real life examples. (SETP comment)

In contrast, the students found the lecture slides and presentations of NEST to be helpful and lively because they were enriched with related examples from Australian industry practice:

She goes into a lot of detail, providing useful examples and tables to help provide further understanding of the content ... also I enjoyed her newspaper articles of current financial situations relevant today ... he truly has a wealth of knowledge and is very practical ... his solid understanding of different situations around the world really made us attend his classes and have great discussions in class. (SETP comment)

[Teacher's Name] explained the materials of the unit quite well by giving some real case example to help the student to understand the materials well and link the unit to the real world situation. (SETP comment)

Student-teacher relationship

NEST tend to better engage with students than NNEST. According to McCroskey (2002), teachers with communication apprehension less likely to engage with students or effectively process information. Students frequently found many NEST to be helpful, friendly and committed compared with NNEST:

[Teacher's Name] has gone above and beyond to help me pass this unit and it had been so much appreciated ... She support students right through the semester ... Very helpful and actively engaged in teaching and took pride in their learning. (SETP comment)

My teacher is friendly and approachable, and I really like how she engages with students ... she actively walks around the lecture room ... A lovely person for students to interact with. (SETP comment)

[Teacher's Name] is always around to help and adapts to everyone's different ways of learning ... He knows students by first name and it shows just how much he involves himself in his students learning ... her primary concern was on the students understanding ... He is able to respect the student wishes and he is very friendly person. (SETP comment)

In contrast, some NNESTs tend to place high value on education. Learning involves reflection and application, and lack of ability is compensated with hard work. Teachers are the model of knowledge, morality and the value that learning is a moral duty and that studying hard is a responsibility (Watkins, 2000). NNEST perfectly prepare to present academic content to prove that they are a model of knowledge, reflecting the teacher-centred approach. However, Australian students expect more than academic content from their teachers (Abayadeera, 2013; Buckmaster & Craig, 2000); hence, they found NNEST's approach of transferring knowledge to be monotonous and daunting:

I have found that the lectures are only based on the slides ... There seems to be a lack of other information and learning aids ... Really boring lectures ... His unfriendly personality made me develop a dislike for the subject. (SETP comment)

Strengths of NNEST

The students in this study acknowledged the strengths of NNEST in both the SETP and focus groups. A major point of agreement among the students was that NNEST were punctual, were competent in quantitative subjects, focused on subject matter during their sessions, provided a lot of materials, provided systematic explanations and tailored the tutorial slides. In addition, the students appreciated that NNEST tried to do their best and were better prepared for sessions than were NEST:

NNEST are better than that of NEST for quantitative subjects ... I had a NNEST for an analytic subject. He is fantastic because he had a really good grasp of the content and the structure. Also he used a lot of visual aids to explain the content. (Domestic Student)

I believe [Teacher's Name] is thorough in accounting and tries her best using hand written examples to illustrate comprehensive areas of the unit. (SETP)

[Teacher's Name] lectures are well structured, very well presented and helped us have a clear understanding of unit materials. (SETP)

Some students were happy to accommodate the language barriers of NNEST because of NNEST's enthusiasm and dedication:

[Teacher's Name] is an enthusiastic lecturer. Very approachable, provide a lot of consultation and willing to help out of the class. The language barrier is a minor issue. (SETP comment)

Although at times [Teacher's Name] is difficult to understand, the enthusiasm showed is excellent. This was really assuring to have such a compassionate and dedicated teacher. (SETP comment)

In contrast, students found that some NEST were too casual during their sessions and strayed from the teaching materials. They tended to be less prepared, less focused and less punctual. Further, some international students mentioned the challenges they faced in trying to understand the advanced English-speaking NEST. It is worth noting that international students can struggle to understand Australian idioms and 'slang' spoken by NEST. Further, the students found that some NEST were not punctual in providing assignment information, responding to queries in online discussion forums and (sometimes) attending lectures and tutorials. The following quotations highlight some of the issues mentioned by students in regard to NEST:

[Teacher's Name] is not properly organised, nor very well- prepared ... focus lot more on history or examples rather than outlining the lecture contents. (SETP comment)

Unfortunately [Teacher's Name] had very little structure in his classes. I think he needs to come bit more prepared. (SETP comment)

Student Learning Strategies in a Multicultural Learning Environment

Effective teaching and learning involve both teaching staff and students in a collaborative process of cultural accommodation, in which, effective communication, learning and teaching are achieved (Berry, 2005; Y. Liu & Jernigan, 2012). It is important to educate students about the benefits of a multicultural classroom, in which, all members of the classroom are participants in a mutual cultural understanding process (Kim, 2009). While adapting to NNEST over time, students have adopted various strategies to manage the issues identified above. The students in this study were found to take advantage of the flexibility surrounding tutorial sessions and moved into different classes to access different teachers:

....as a solution, I considered to change my class. I could better understand the second teacher ... Alternatively, you can stick to your teacher and continuously follow him or her to get the maximum benefit. (Domestic Student)

Students were also found to use the range of resources provided by the university, such as discussion boards, iLectures,¹ PASS² classes, textbooks and online resources. The students mentioned that study group discussions with their peers and senior students were also effective alternatives. Motivated students were seen to take responsibility for their own learning, and devote considerable time to their studies by self-learning the subject materials, consulting lecturers and tutors when required, and undertaking internet research beyond the course requirements:

I think nowadays all the things are online and plenty of online resources available. Therefore, the quality of teachers do not need to be that very high ... I believe the accountability is with students to chase the knowledge ... If you prepare more, it will pay you one day ... It is important to [be] expose[d] to different accents and challenges in this global world. (Domestic Student)

McCroskey (2002) also provided evidence that highly motivated students perceive less problems with NNEST.

The time limitation in the contemporary university environment was the major barrier for students to spend more time on their studies.

In this study, although NNEST's communication issues hampered the students' learning, the students were hesitant to ask their teachers to repeat material because they considered it offensive. However, the students raised a valid question regarding 'value for money', given that they pay a considerable fee for their education.

Students' Suggestions to Improve Teaching Effectiveness (RQ₂)

Specific questions were posed in the focus groups to ascertain the students' recommendations to improve the existing learning environment in the university. A better learning environment overall was seen to be possible by students via the successful implementation of their suggestions. The students tended to believe that NNEST's teaching could be dramatically improved if they bridged linguistic gaps in terms of proper pronunciation, substantial vocabulary and slowing down content delivery. They viewed the use of more visual aids by NNEST as key to ensuring that students can more effectively follow NNESTs' presentations. Changes to the classroom atmosphere itself were also proposed by both the international and domestic students as a way for teachers to better interact with students. The domestic students suggested that NNEST be more focused and better prepared for sessions, and draw on more Australia-specific examples. The international students expressed a desire for NNEST to minimise the complexity of their PowerPoint slides and use simpler examples. Further, systematic teacher training and peer review of lectures and tutorials were seen as ways to help improve both groups of teachers.

Specific suggestions to improve the teaching and learning system of the university included making changes to the structure of lectures, structure of tutorials, unit teams and SETP. Students were of the view that small group lectures would facilitate effective teaching, since student numbers are very high in lectures (approximately 500) under the present system. The international students suggested adding subtitles to iLectures so they are able to follow them more easily. The students also pointed to the need for better structured tutorials with greater flexibility. They suggested implementing 'blue-print tutorials' to ensure tutors deliver important content. In addition, they indicated tutorial discussions should be recorded and

¹ iLectures are recorded and uploaded to an online system.

² PASS (Peer Assisted Study Sessions) are free, voluntary and offered in difficult units. They are conducted by students who have successfully completed the relevant units.

uploaded to the online system because this key facility is not provided under the current system. To ensure diversity is embraced and a range of skills and knowledge are represented, students indicated that unit teams be comprised of both NEST and NNEST.

Students also proposed modifications to the format of SETP by introducing more elements, given that the existing SETP has only one question to evaluate the quality of teaching of the teachers ('I was satisfied with the quality of teaching from this teacher in this unit'). The current SETP seeks to provide students with an opportunity to offer scaled quantitative feedback about teacher performance, while providing constructive qualitative feedback. This evaluation must be closely linked to the teacher's knowledge, skills (including communication) and abilities. Frequent and continuous feedback from students will allow teachers to immediately rectify their issues, with the benefits flowing to the existing student intake. Under the existing SETP, teachers and units are evaluated only at the end of the semester, and students suggested that this evaluation should occur more frequently.

Discussion of Results

The above qualitative analysis of the strengths and weaknesses of NNEST and NEST supports the findings of the quantitative analysis—that students perceive NEST as generally outperforming their NNEST counterparts in their role of teaching undergraduates. According to the students, the keys to success of NEST are linguistic competence, cultural competence, creative delivery and better engagement with students. The analysis indicates that students' concerns with NNEST's teaching effectiveness relate to broader intercultural communication issues than solely linguistic competence. The students had concerns about NNEST's cultural gaps that hindered teachers' selection and use of practical examples relevant to the multicultural classroom.

In terms of linguistic competence, NNEST must practice speaking slowly and clearly, while listening (Daniels, 2012) and using techniques such as repeating and paraphrasing to allow listeners to hear the sounds and words clearly (Gahungu, 2011). Kim (2005) points out cultural difficulties in intercultural encounters introduce unfamiliarity with each of the participants' messages and meanings, hence communication ineffectiveness. Differences between dissimilar interactants create anxiety for both parties. NNEST with communication apprehension are less likely to interact with domestic and international students. Also they may be less likely to respond positively if the student initiates communication. In either event, students' perceive evaluation of NNEST is lower than that of NEST.

On the other hand, ethnocentric thinking of students negatively influences the SETP of NNEST. Since NNEST come from cultures different from the students' cultures, it would be expected NNEST would be perceived negatively. As ethnocentrism is the belief in the inherent superiority of one's own ethnic group or culture, NNEST are negatively evaluated by domestic students as well as international students of nationalities other than that of the NNEST.

Management of anxiety is essential for effective communication. NNEST should take a strategic approach to minimise their intercultural communication apprehension and fill their gaps in the multicultural competencies. Identification of one's own communication issues is fundamental to initiate the management of anxiety. Frequent interactions with host nationals and consumption of mass media provide useful foundation to fill NNEST's cultural gaps. Institutionally-led staff development programs, specifically focused on NNEST, would help NNEST to improve their intercultural communication competencies. Gareis and Williams (2004) discussed the benefits of establishing international teaching staff development programs, such as accent reduction tutorials, pedagogy workshops, classroom observations and relevant library/laboratory holdings. More training programs for NNEST should be offered

both linguistically-oriented and orientation to Australian classroom culture and cross-cultural communication styles. Further, training programs might need to include activities that encompass modelling or vicarious learning (observing other instructors' presentations), verbal persuasion (ongoing supervision) and emotional arousal (learning to cope with NNEST's anxiety and stress), as suggested by Kim (2009). While improving the communication competencies of NNEST, training programs designed for the management of student ethnocentrism would improve student accommodation of different styles of teaching of NNEST.

The overall findings of Research Question 1 suggest that language is a factor in the classroom, but is only a subset of a broader intercultural communication issue. A threshold level of English proficiency might be necessary for NNEST to successfully fulfil their teaching responsibilities (Stoner & Milner, 2010); however, mastery of oral intercultural communication skills in the context of a multicultural classroom is essential for NNEST in achieving their teaching excellence.

Although a few studies have examined issues related to the teaching effectiveness of NNEST in business disciplines (Abayadeera, 2013; Abou-Seada & Sherer, 2011; Bosshardt et al., 2001; Choo & Tan, 2013; Latif & Miles, 2013; Saunders, 2001), most have not focused on the teaching effectiveness of NEST. In this study, we found that NEST are not automatically more effective teachers simply because they are fluent in English. The results indicate that they could benefit by paying attention to a few key factors as they strive towards perfecting their teaching practice. These factors include thorough preparation, a focus on the subject matter during lectures and tutorial sessions, and using more visual aids—particularly in universities with large numbers of students. In addition, they need to be mindful of the fact that international students struggle to understand advanced English idioms and slang.

Conclusion and Recommendations

The teaching effectiveness of NNEST compared to NEST has become an important issue in accounting education research due to the increasing diversity of accounting teachers' backgrounds in contemporary higher education. This study has taken a step to exploring students' perceptions of the performance of teachers whose first language is not English.

Archival data from formal student evaluation surveys and focus group discussions with final-year undergraduates were used to collect data on student perceptions. In light of the issues identified with NNEST and NEST, we also investigated students' suggestions to improve the existing situation (Ward & Rana-Deuba, 1999). Consistent with McCroskey (2002), results have been interpreted in light of intercultural communication apprehension of NNEST and ethnocentrism of students.

The results of the present study suggest the following key areas of interest. Although NNEST are competent and hardworking teachers, they tend to have issues of linguistic competence to communicate effectively in a cross-cultural setting. The findings of this study illustrate that NNEST can bridge the gaps in students' expectations by enhancing linguistic competence; however, linguistic competence in this sense implies mastering intercultural communication capabilities. The students' views further suggested that NNEST need to be more practically oriented in explaining theoretical subjects, which calls for NNEST's understanding of Australian business culture. The model we used for this analysis implies that the relationship between intercultural communication apprehension of NNEST and ethnocentric perception of students is reciprocal in nature.

In order to address the issues of NNEST's teaching effectiveness, universities could provide targeted support for the intercultural transformation of NNEST to help them develop English language competency for effective cross-cultural communication. It is evident that

international teaching staff development programs play an important role in the cultural understanding process of NNEST (Gareis & Williams, 2004). The findings of this study also have implications for individual NNEST. NNEST can draw on the insights from this study to reflect on their individual experiences in efforts directed at enhancing teaching effectiveness from the perspective of intercultural communication. While each individual's experiences are likely to be unique, the findings provide insights that can serve as a heuristic guide for the professional development efforts of individual NNEST staff. NNEST should capitalise their international industry experience, if any. Further, awareness raising programs should be designed targeting students with ethnocentric world views to accommodate teachers from different cultures to gain desired benefits of NNEST. NNEST may help international students' cultural adaptation in a multicultural higher education system.

While the main focus of this study was on NNEST, the results also highlight that NEST are not necessarily effective teachers in the context of the increasing cultural diversity of students. Our findings suggest that NEST should use reasonably simple English, given the cultural composition of increasingly diverse student cohorts.

Overall, this study underscores the complexity in understanding the teaching effectiveness of NNEST compared to NEST. The findings of the study have significant policy implications, in a multicultural academic environment, with large numbers of NNEST and large international student intakes. This paper will be of interest to teachers in business disciplines seeking to improve their teaching effectiveness.

As a further development of research in this area, perceptions of NNEST should be explored to understand how NNEST endeavour to best address the intercultural communication apprehension, if any. Exploring the perceptions of NEST and academic administrators would also contribute to understandings of teaching effectiveness. Another suggested area of further research is to explore whether NNEST's level of research competence helps enhance teaching performance through improved subject matter expertise. Further, given that the relatively under-researched nature of this topic in accounting education caused the present study to be necessarily exploratory, undertaking this study in various cultural contexts and/or with a larger sample of universities would enable a refined understanding of the issues examined.

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