



Draft

Shape of ACT Senior Secondary Curriculum

Accounting A/T/M

Table of Contents

1.	PURPOSE	1
2.	INTRODUCTION	1
3.	BACKGROUND	1
4.	THE CONTEXT OF THE ACT	4
5.	AIMS OF THE ACCOUNTING CURRICULUM	5
6.	STRUCTURE OF THE ACCOUNTING CURRICULUM	6
7.	CONSIDERATIONS	8
8.	PEDAGOGY AND ASSESSMENT	10
9.	CONCLUSION	11
10.	REFERENCES	11
11.	READINGS	11

1. PURPOSE

- 1.1 The *Shape of ACT Senior Secondary Curriculum: Accounting* will guide the development of the Accounting A/T/M course.
- 1.2 This paper has been prepared in consultation with Professor Shuk Ying (Susanna) Ho and Dr Sorin Daniliuc of the Australian National University and the deliberations of the Accounting Shape Paper writing panel.
- 1.3 The paper should be read in conjunction with The Shape of the ACT Senior Secondary Curriculum located at:
http://www.bsss.act.edu.au/curriculum/bsss_course_development_consultation

2. INTRODUCTION

- 2.1 The Accounting course will be the basis of planning, teaching, learning and assessment in ACT senior secondary schools. It will be useful for and useable by experienced and less experienced teachers.

3. BACKGROUND

- 3.1 The ACT Board of Senior Secondary Studies is reviewing the *Accounting* course in the five-year course development cycle of improvement and renewal.
- 3.2 All courses under development are required to meet Board design specifications and to align with Board requirements for senior secondary curriculum. These specifications align with ACARA course design specifications and provide teachers with flexibility to plan, teach and assess according to the needs and interests of their students.
- 3.3 The Accounting course is to be developed under the *Commerce Framework* located at: https://www.bsss.act.edu.au/act_senior_secondary_system/curriculum/frameworks

The rationale for the study commerce in the *Commerce Framework* is:

The study of the exchange of goods and services between stakeholders, as well as the management of resources and provision of services locally, nationally, and globally. Students explore the actions of stakeholders within the market and how and why that conduct is regulated. They study and interpret various commerce ideologies and their use and the impact they have on stakeholders. Students understand how people individually and collectively can act to, create wealth, plan for sustainability, alleviate poverty and insist upon ethical practices.

Students develop their knowledge and understanding of the structure and operation of commerce models. They examine the relationship between theory and practice including the role of stakeholders and decision-making. Students develop insights into the impact of change on the commerce environment and how that might be planned for and managed. Courses written under this framework examine representations and interpretations of commerce issues.

Students develop the skills to create innovative solutions to commerce problems. They apply theories to case studies to understand and compare alternate solutions to problems, or where appropriate, students deduce theories from case studies. They research and analyse information to present logical and coherent arguments through an inquiry approach to learning. Students generate, analyse, represent, and interpret data to inform decision making and problem solving. Students assess the ethical implications and consequences of a changing commercial environment. Skills implicit in the study of commerce empower students to communicate in a variety of contexts and collaborate with others to reach their goals.

The study of commerce enables learners to develop their knowledge, understanding and skills to enhance the advancement of all citizens locally, nationally, and globally by understanding how to combat poverty and generate wealth. They understand how sustainability issues, and the ethical conduct of the commerce activities that permeate people's lives, are vital parts of planning for the future in commerce. Students become able to actively participate in the political, social, and economic discussions about the allocation of resources, the distribution of wealth, and the regulation of contemporary commerce activity from an informed and critical perspective.

Commerce courses provide continuity with many pathways into work and tertiary studies. These key skills will allow students access to the entrepreneurial world that creates wealth and sustains lives.

3.4 All courses based on the *Commerce Framework* should enable students to:

- explain commerce concepts, theories, processes, and structures and apply to case studies
- critically analyse applications and examples of commerce ideas in policies, organisations, and people's lives
- critically analyse commerce at a local, national, and global level
- evaluate the effectiveness of applications of commerce ideas for the generation of wealth and the alleviation of poverty
- evaluate the influence of historical, political, and cultural contexts on commerce concepts, theories, and their application
- critically analyse ethical arguments in commerce
- critically analyse the sustainability of commerce solutions and decisions
- critically analyse data using financial literacy to solve problems in commerce
- apply commerce skills to practical problems
- create innovative solutions to solve problems in commerce
- synthesise perspectives, ideas, evidence, and conclusions to develop convincing arguments, judgements, and recommendations
- communicate accurately in a range of modes and mediums for specific purposes and audiences
- develop collaborative work skills for commerce contexts
- reflect on learning and skills to develop strategies for improvement.

3.5 Concepts, knowledge and skills from the *Commerce Framework* (page 6) build on ACARA's F-10 Humanities and Social Sciences curriculum sub-strand of Economics and Business ([Economics and Business | The Australian Curriculum](#)). The skills, knowledge and understanding from F-10 that will be built on are:

- enterprising behaviours and capabilities that can be transferable into life, work and business opportunities and will contribute to the development and prosperity of individuals and society
- understanding of the ways society allocates limited resources to satisfy needs and wants, and how they participate in the economy as consumers, workers, and producers
- understanding of the work and business environments within the Australian economy and its interactions and relationships with the global economy, in particular the Asia region
- reasoning and interpretation skills to apply economics and business concepts to make informed decisions

- understanding of economics and business decision-making and its role in creating a prosperous, sustainable, and equitable economy for all Australians
- understandings that will enable them to actively and ethically participate in the local, national, regional and global economy, as economically, financially and business-literate citizens.

3.6 All courses of study for the ACT Senior Secondary Certificate should enable students to develop essential capabilities for twenty-first century learners. The Australian Curriculum General Capabilities comprise of an integrated and interconnected set of knowledge, skills, behaviours, and dispositions that students develop and use in their learning across the curriculum. While developing all capabilities, in particular, the Accounting course will engage with the general capabilities of Critical and Creative Thinking, Information and Communication Technology, Ethical Understanding, and Numeracy.

The General Capability of Critical and Creative Thinking will be developed by Accounting through the critical examination of data and arguments and through creative problem solving:

In the Australian Curriculum, students develop capability in critical and creative thinking as they learn to generate and evaluate knowledge, clarify concepts and ideas, seek possibilities, consider alternatives, and solve problems. Critical and creative thinking involves students thinking broadly and deeply using skills, behaviours, and dispositions such as reason, logic, resourcefulness, imagination, and innovation in all learning areas at school and in their lives beyond school.

Students studying the *Accounting* course will engage with the General Capability of Information and Communication Technology (ICT) as they engage with software and applications as users and creators. They become adept users of ICT in the collation of data, the production of knowledge and the representation of findings and recommendations:

Students are prepared to participate in a knowledge-based economy and to be empowered within a technologically sophisticated society. Information and communication technologies are fast and automated, interactive, and multimodal, and they support the rapid communication and representation of knowledge. They transform the ways that students think and learn and give them greater control over how, where and when they learn. Students develop capability in using ICT for tasks associated with information access and management, information creation and presentation, problem-solving, decision-making, communication, creative expression, and empirical reasoning. This includes conducting research, creating multimedia information products, analysing data, designing solutions to problems, controlling processes and devices, and supporting computation while working independently and in collaboration with others.

Students studying the *Accounting* course will engage with the General Capability of Ethical Understanding by engaging with significant ethical questions involved in personal integrity, business auditing and business decision making:

In the Australian Curriculum, students develop ethical understanding as they identify and investigate the nature of ethical concepts, values, and character traits, and understand how reasoning can assist ethical judgement. Ethical understanding involves students building a strong personal and socially oriented ethical outlook that helps them to manage context, conflict, and uncertainty, and to develop an awareness of the influence that their values and behaviour have on others. As students engage with the elements of Ethical Understanding in an integrated way, they learn to recognise the complexity of many ethical issues. They develop a capacity to make reasoned ethical judgements through the investigation of a range of questions drawn from varied contexts in the curriculum.

Students studying the *Accounting* course will engage with the General Capability of Numeracy by critically analysing quantitative and qualitative data and assessing the generation and mathematical interpretation of data.

Students become numerate as they develop the knowledge and skills to use mathematics confidently across other learning areas at school and in their lives more broadly. Numeracy encompasses the knowledge, skills, behaviours, and dispositions that students need to use mathematics in a wide range of situations. It involves students recognising and understanding the role of mathematics in the world and having the dispositions and capacities to use mathematical knowledge and skills purposefully.

4. THE CONTEXT OF THE ACT

4.1 Courses of study for the *ACT Senior Secondary Certificate*:

- provide a variety of pathways, to meet different learning needs and encourage students to complete their secondary education
- enable students to develop the essential capabilities for twenty-first century learners
- empower students as active participants in their own learning
- engage students in contemporary issues relevant to their lives
- foster students' intellectual, social, and ethical development
- nurture students' wellbeing, and physical and spiritual development
- enable effective and respectful participation in a diverse society.

4.2 Each course of study:

- comprises an integrated and interconnected set of knowledge, skills, behaviours, and dispositions that students develop and use in their learning across the curriculum
- is based on a model of learning that integrates intended student outcomes, pedagogy, and assessment
- outlines teaching strategies which are grounded in learning principles and encompass quality teaching
- promotes intellectual quality, establishes a rich learning environment, and generates relevant connections between learning and life experiences
- provides formal assessment and certification of students' achievements.

4.3 In consideration of the ACT context, and in response to contemporary research the *Accounting* course should include:

- a student-centred pedagogical approach
- a grounding in current accounting research and analytical methodologies
- the educational needs of young people with respect to understanding organisational finance and management
- the *Commerce Framework* and Achievement Standards
- the needs of different schools and sectors (government and non-government)
- diverse ethical policy perspectives and theories, including an awareness of their strengths and limitations
- the contestability of cause and effects of factors effecting business and organisational activity locally, nationally, and internationally
- skills to work individually, collaboratively, and reflectively
- skills with relevant IT packages and processes

5. AIMS OF THE ACCOUNTING CURRICULUM

Accounting is a subject that prepares students to collate, produce and analyse data to draw conclusions and make recommendations about the functioning of organisations. As Philippa Grieg (2018, 10) writes: “The stereotypical accountant, with an eyeshade, a green desk lamp and a distinctly boring demeanour with little more than a pencil for technology, has been replaced by that of an educated professional with a wireless tablet and powerful software connected to a global network of service professionals, whose job is as much about analysis and decision making as about crunching numbers”

Indeed, similar to Greig, Andreas Schleicher (2010) argued that “Education today is much more about ways of thinking which involve creative and critical approaches to problem-solving and decision making. It is also about ways of working, including communication and collaboration, as well as the tools they require, such as the capacity to recognise and exploit the potential of new technologies, or indeed, to avert their risks.” *Accounting* as a subject is well-placed to engage students in all these priorities as they investigate business and organisational data and contexts individually and in teams to critique practice, draw conclusions and make recommendations to solve problems and bring about improvement (Cloete, M., 2018, 492). To do so, students draw on critical and creative thinking, procedural competence, information technologies and cutting-edge trends to inform and enable their practices and to draw conclusions.

As such, an *Accounting* course must find a balance between procedural and technical competence on one hand and building a capacity for data analysis to make decisions and solve problems on the other hand. Indeed, Steven Dellaportas (2015, 446) recommends that “accounting education should not be packaged as adjunct to technical subject matter but as a human and social practice that impacts people in their place and context”. Without a conceptual understanding of the purpose and context of accounting practices, students will struggle to successfully apply technical competency accurately and usefully. In understanding the discipline conceptually, they will learn how to ask the questions that can frame inquires, and employs accounting procedures, to generate relevant data upon which solutions can be created.

Students will develop an understanding of the ethics of their discipline by weighting ethical choices when asking questions, selecting, and processing data, and in drawing conclusions and making recommendations. Accountants must consider the ethics of business decisions and are increasingly called upon to produce data and make recommendations that engage with some of the weightiest ethical challenges of our day such as carbon accounting, income inequality and systemic tax evasion. (Stephen E. Loeb, 2015; Katherine Christ, Joanne Tingey-Holyoak, Roger Burritt, 2013)

As such, this course aims to provide opportunities for deep learning and critical thinking about the world more broadly, allowing for students to engage with a myriad of empirical case studies, whilst developing tools to think about and solve business and organisational problems.

According to the *Foundation for Young Australians*, clusters of skills students develop in *Accounting*, such as creative and critical thinking, collaborations skills, IT skills, and communication skills, are highly valued in further work and learning pathways.

The *Accounting* course aims to develop an understanding of:

- the practice and applications of the central concept of double entry bookkeeping
- a range of accounting practices and apply them to various data sets, case studies, simulations, and organisational problems
- software and the practical uses of IT in supporting the work of accountants and auditors
- research methodologies in accounting, including data analytics
- accounting practices, research, and critical thinking to develop well-reasoned conclusions about causation, processes, and consequences within a range of organisational, business and commerce contexts

- the ethics of accounting and regulation of business and organisational practices and apply them to research, data collection and representations, recommendations, and decision making
- the actual and potential roles of accountants, managers, and businesspeople in contributing to social and economic change for the greater good
- how to collaborate effectively in accounting contexts to research, solve problems and create solutions
- create precise and effective representations of data and generate valid conclusions
- effectively communicating conclusions and representations in a range of forms for different groups of audiences
- reflection skills to support self-improvement.

6. STRUCTURE OF THE ACCOUNTING CURRICULUM

With a focus on developing units that will equip students with technical competence as well as critical, creative, and ethical thinking to solve problems, students are expected to learn accounting methods in practical contexts. Students will build competence in investigating situations and contexts to draw conclusions and make recommendations. These units are not sequential, though Financial Accounting and Management Accounting offer entry points to support coherent skill development. In this proposed curriculum, teachers will develop Programs of Learning that focus the concepts of the unit on topics, themes, or contexts. Programs of Learning will be developed in response to contemporary developments, student interest, school context, and teacher expertise. Teachers are responsible for ensuring that there is no significant duplication across units.

RATIONALE

Accounting students learn the process of framing questions to acquire, record, analyse, interpret, and present information relevant to organisational planning and management. In doing so, students develop their knowledge and understanding of traditional processes and innovations in accounting conventions, principles, and applications.

Students develop the skills to frame questions and to engage in investigations to generate solutions to organisational problems. They will research and synthesize information to present accurate reports and well-reasoned recommendations. Students will engage with regulatory, ethical and sustainability issues as central to inquiries and recommendations.

Students develop familiarity with standard accounting software, including Excel or Sheets. In addition, they become familiar with data analytics processes and develop their IT capacity. In reporting data, they become skilled at using software in visualizing data and presenting information in clear, engaging, and coherent forms.

Students develop the capacity to work through problems and create solutions individually and collaboratively. They refine their communication skills for working in groups to negotiate work plans and agree on conclusions and recommendations. Students further refine communication skills by writing and presenting reports to persuade stakeholders to adopt their positions. They reflect on their learning and learning habits and explore ways to improve.

The study of *Accounting* enables students to develop their knowledge, understanding and skills to enhance the well-being of all citizens locally, nationally, and globally. *Accounting* provides a continuity with many pathways into tertiary and industry studies.

UNITS

The units have been drafted for discussion as follows:

Financial Accounting

In this unit, students learn how to acquire, analyse, and present relevant financial data to draw conclusions and solve problems in organisations. They engage with accounting processes and in framing questions and determining the relevance of data and research for questions of enterprise planning and tracing activity. In framing inquiries, students engage with ethical and sustainability issues in identifying the significance of data and conclusions, and implications of recommendations. They develop familiarity with accounting software, including Excel and Sheets, and in presenting reports.

Adjustments and Innovations

In this unit, students further engage with the financial accounting processes. They engage with financial analysis, including financial adjustments. Students engage with data analytics to frame and undertake investigations. They engage with accounting processes using a range of software packages to gather and analyse data and make recommendations.

Management Accounting

In this unit students learn how to acquire a variety of relevant data and analyse and present data to draw conclusions and solve management problems. They engage with accounting processes and in framing questions in investigating management problems and provide clear visualisations of data to support decision making by managers. Students develop skills and knowledge to incorporate ethical and sustainability factors into their analyses and recommendations about the management of organisations.

Contemporary Accounting

In this unit, students investigate how managers use accounting to refine and improve their outcomes. They engage with and non-financial analysis and accounting processes that measure the value of ethical and socially responsible practices in the management of contemporary organisations and businesses. Students investigate sustainability in regard to carbon accounting and measuring the value of sustainable business practices. They apply accounting practices to acquire, analyse and present information and make recommendations in order to support the management and strategic planning of organisations.

Independent Study

An Independent Study unit has an important place in senior secondary courses. It is a valuable pedagogical approach that empowers students to make decisions about their own learning. An Independent Study unit can be proposed by an individual student for their own independent study and negotiated with their teacher. The program of learning for an Independent Study unit must meet the unit goals and content descriptions as they appear in the course.

Independent Study units are only available to individual students in Year 12. A student can only study a maximum of one Independent Study unit in each course. Students must have studied at least three standard 1.0 units from this course. An Independent Study unit requires the principal's written approval. Principal approval can also be sought by a student in Year 12 to enrol concurrently in an Independent Study unit and their third 1.0 unit in this course of study.

7. CONSIDERATIONS

7.1 Incorporating a futures orientation

Accounting is a contemporary discipline that focuses students on understanding and managing change and planning for the future. They develop skills as researchers and critical thinkers who in the words of the *Alice Springs Mparntwe Education Declaration*, “are able to recognise, adapt to, and manage change”; “understand their responsibilities as global citizens and know how to create positive change”; and “are able to think deeply and logically, and obtain and evaluate evidence as the result of studying fundamental disciplines.” They will be well-equipped by their studies in *Accounting* to “embrace opportunities, make informed decisions about their own lives and accept responsibility for their own actions.”

An informed understanding of the rise of the knowledge economy and the rich diversity of Australian peoples and their distinctive position within the Asia-Pacific region provides many future opportunities for students within commerce contexts. Further, such an understanding will support students in being responsible, ethical, and informed citizens who can contribute to the future of their community.

7.2 Accounting curriculum

The *Accounting* curriculum retains an important place in the ACT senior secondary curriculum. The curriculum fosters the development of research and data skills, higher order thinking, and critical and ethical understanding that equip students to take an active part in democratic discussion of significant contemporary policy questions. They will better understand the connection of businesses and organisations to local, national, and global issues.

Accounting provides a pathway to tertiary education by developing an understanding of discipline specific concepts, content, knowledge, and skills. It also develops the capacity for active citizenship that empowers students to become engaged with the broader community.

The *Accounting* course, in developing student capacity to undertake and understand research methodologies, is consistent with calls from the OECD in the *OECD Learning Framework 2030* that students must take agency in their learning:

Learning requires the activity and initiative of the learner – it requires the learner’s agency. Active learning implies a shift from being a passive recipient of knowledge to being an active agent in the learning process. (OECD, 2018, p.2)

Therefore, “[h]ow schools respond to growing economic interdependence, cultural divides, new digital opportunities and calls for sustainability will have a significant impact on the well-being of all members of the communities they serve” (OECD, 2018). Assisting students to engage actively and critically in their world is then a vital element in preparing them for their future lives. The *Accounting* course is thus well placed to provide students with opportunities to explore critical issues and develop their ethical and conceptual framework for living in a complex, interconnected, and changing world.

7.3 Equity and opportunity

The *Accounting* course provides flexibility and choice for teachers in designing programs of learning that will appeal to and support a wide range of students. The factors that influence this choice include school and community contexts, local community learning opportunities, contemporary and local issues, and available learning resources. This course can be taught in a wide range of contexts.

7.4 Connections to other learning areas

Accounting is an interdisciplinary course that draws on skills from *Mathematics* and *Information Technology*, and data and concepts from *Business*, *Economics*, and other *Social Sciences* to investigate and describe trends, causation, processes, and impacts as the basis for recommendations and decision making. In placing data in context, accountants must have a deep understanding of the context in which individuals and organisation’s function, and that understanding must be interdisciplinary.

7.5 Role of digital technologies

Teachers guide students to integrate a wide range of online information, tools and applications of diverse origins and perspectives. Students develop procedural competence with basic accounting software and develop skills in data analytics to support their discovery and collation of relevant data.

7.6 Clarity of curriculum

The curriculum is substantial and flexible. It is sufficiently rich and descriptive to guide teachers with limited experience but avoid excessive prescription that would hamper experienced teachers from exercising their skills. The curriculum document is expressed clearly in terms that are accessible to a new teacher, while allowing all teachers to enhance it with their interests and expertise.

7.7 Breadth and depth of study

Content descriptions specify the knowledge, understanding and skills that teachers are expected to cover and students are expected to acquire. Teachers are required to develop a Program of Learning that allows students to demonstrate all the content descriptions.

A Program of Learning is what a college develops to implement the course for a subject with the purpose of meeting students' needs and interests. It is at the discretion of the teacher to emphasise some content descriptions over others. The teacher may teach additional (not listed) content if it meets the specific unit goals providing that it does not duplicate content in other units.

7.8 The nature of the learner

The course addresses the needs of diverse learners and caters for T, A and M levels of study.

7.9 General capabilities

Skills and understanding related in particular to Creative and Critical Thinking, ICT, Ethical Understanding, and Numeracy have significant presence in this course. In addition, capabilities such as literacy, self-management, teamwork, intercultural understanding, and personal and social competence are represented in the courses in ways appropriate to the area. This course is well-placed to develop the General Capabilities in meaningful and seamless ways.

7.10 Cross curriculum perspectives

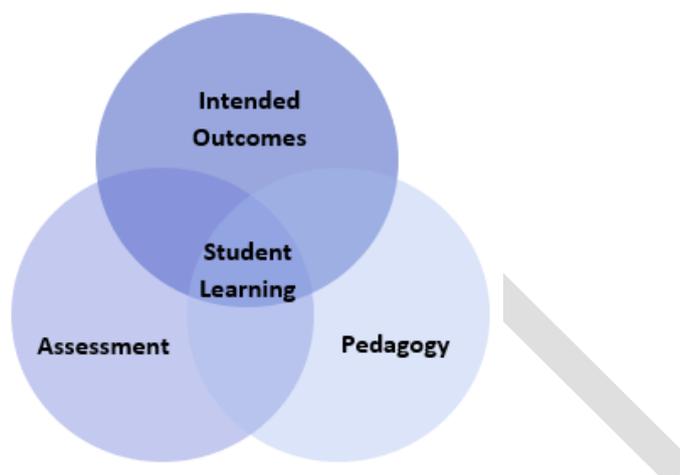
Indigenous education, sustainability, and Australia's links with Asia are represented in the course in ways appropriate to the area. Curriculum documents are explicit as to how the perspectives are dealt with in each unit and how links can be made between learning areas. Data sets and problems analysed with accounting methods and processes will encompass these areas. However, accounting methods can make a particular contribution to understanding sustainability.

8. PEDAGOGY AND ASSESSMENT

The underpinning beliefs and learning principles for the development of ACT Board of Senior Secondary School curriculum as are follows:

8.1 Underpinning beliefs

- All students are able to learn
- Learning is a partnership between students and teachers
- Teachers are responsible for advancing student learning.



8.2 Learning principles

1. Learning builds on existing knowledge, understandings, and skills.
(Prior knowledge)
2. When learning is organised around major concepts, principles, and significant real-world issues, within and across disciplines, it helps students make connections and build knowledge structures.
(Deep knowledge and connectedness)
3. Learning is facilitated when students actively monitor their own learning and consciously develop ways of organising and applying knowledge within and across contexts.
(Metacognition)
4. Learners' sense of self and motivation to learn affects learning.
(Self-concept)
5. Learning needs to take place in a context of high expectations.
(High expectations)
6. Learners learn in different ways and at different rates.
(Individual differences)
7. Different cultural environments, including the use of language, shape learners' understandings and the way they learn.
(Socio-cultural effects)
8. Learning is a social and collaborative function as well as an individual one.
(Collaborative learning)
9. Learning is strengthened when learning outcomes and criteria for judging learning are made explicit and when students receive frequent feedback on their progress.
(Explicit expectations and feedback)

9. CONCLUSION

The *Accounting* course is to be developed under the *Commerce Framework*. The study of accounting promotes critical and creative thinking and intercultural understanding, equipping young citizens for the demands, challenges, and distinct opportunities of the 21st Century. The *Accounting* course equips students to analyse the socio-economic structures, business dynamics, and economic and financial networks that connect them to personal, local, national, and global issues and the problems and opportunities that they face in the contemporary world.

10. REFERENCES

ACARA, “General Capabilities”, *Australian Curriculum*,

[General capabilities | The Australian Curriculum](#)

ACARA, *Economics and Business; Humanities and Social Sciences: F-10 Curriculum*,

[Economics and Business | The Australian Curriculum](#)

ACT Board of Senior Secondary Studies, *Commerce Framework, 2018*.

[BSSS Frameworks - ACT Board of Senior Secondary Studies](#)

Ministerial Council on Education, Employment, Training and Youth Affairs, *Alice Springs (Mparntwe) Education Declaration, Commonwealth Department of Education Skills, and Employment, 2019*.

<https://docs.education.gov.au/documents/alice-springs-mparntwe-education-declaration>

OECD, *Preparing our Youth for an Inclusive and Sustainable World; The OECD PISA global competence framework*, OECD, 2018. <https://www.oecd.org/education/Global-competency-for-an-inclusive-world.pdf>

11. READINGS

Additional readings for the preparation of this *Shape Paper*:

Christ, Katherine, Tingey-Holyoak, Joanne, Burritt Roger, “Accountants: The unlikely environmentalists?”, *The Conversation*, August 8, 2013.

Cloete, Melanie, “The impact of an integrated assessment on the critical thinking skills of first-year university students”, *Accounting Education*, Vol. 27, No. 5, 2018, pp. 479–494.

Dellaportas, Steven, “Reclaiming ‘sense’ from ‘cents’ in accounting education” *Accounting Education*, Vol. 24, No. 6, 2015, pp. 445–460.

Foundation for Young Australians, “The new work mindset; 7 new job clusters to help young people navigate the new work order”, *Foundation for Young Australians*, 2016, <http://hdl.voced.edu.au/10707/415554>

Greig, Phillipa Catherine “Accounting: A case study of an elective subject in the Queensland senior high school curriculum”, Professional Doctorate thesis, Queensland University of Technology, 2018.

Loeb, Stephen E., “Active learning: an advantageous yet challenging approach to accounting ethics instruction” *Journal of Business Ethics*, Vol. 127, No. 1, March 2015, pp. 221- 230.

Schleicher, Andreas, “The case for 21st century learning”, *OECD*, 2010, <https://www.oecd.org/general/thecasefor21st-centurylearning.htm>