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Australian rural accountants' views on how locally provided CPD compares with city-based provision

ABSTRACT. This paper analyses Australian rural accountants' attitudes and levels of satisfaction with Continuing Professional Development (CPD), based on whether the CPD was delivered by a professional accounting body in a rural or metropolitan area. The paper responds to prior research that finds rural accountants are dissatisfied with professional accounting bodies (Wines et al., 2013). Findings of a survey to which 156 rural accountants responded were that when CPD is delivered into the rural areas, there are greater levels of CPD satisfaction. The study also found that cost was significantly better for rural-delivered CPD and that when more rural-based CPD was attended differences became more significant across a number of satisfaction measures. The findings have important implications for both rural accountants and professional accounting bodies.

KEY WORDS: Continuing Professional Development (CPD), rural accountants, CPA Australia.

Introduction

This paper analyses Australian rural accountants' attitudes and satisfaction levels with regard to Continuing Professional Development (hereafter referred to as CPD). Specifically, the paper examines where rural accountants complete their face-to-face CPD, and compares the satisfaction with this CPD based on whether it was delivered by a professional accounting body based in the rural or metropolitan area.

Motivation for this research comes in part from recent findings by Wines *et al.* (2013), who concluded that rural accounting practitioners in Australia were, at best, ambivalent in their satisfaction with the support provided to them by the professional accounting bodies. Wines *et al.* (2013) found that criticisms by rural accountants centred on accounting bodies being largely "capital-city" focused. An earlier study by Ciccotosto, Nandan and Smorfitt also reinforced that professional bodies did well in servicing capital cities but were not 'doing enough in the regions' (2008, p. 31). Thus there has remained a consistent view as to rural accountants' opinions of the accounting profession with respect to the delivery of CPD. However, the prior research has not generally examined the issue of where and by whom the CPD had been undertaken, in terms of regionally or in a metropolitan area.

Accountants in rural Australia who are members of CPA Australia are well served by 22 regional Branch Councils who service a defined area outside of the metropolitan areas (CPA Australia, 2014a). The role of these Branch Councils is amongst other things to 'host a number of local CPD and networking events' for their rural-based members (CPA Australia, 2014b). CPA Australia is the largest professional body in Australia and has the largest number of affiliated rural accountants. Its core service to members includes 'education, training, technical support and advocacy with local and international bodies' (CPA Australia, 2014b). The present study was based in a rural area which is serviced by a CPA Australia Branch Council. The area is also well connected and has easy access to a large metropolitan city via excellent road and rail services.

The present study is important as it contributes to the CPD literature. CPD for rural accountants is an under research area of investigation and would benefit from ongoing research (see de Lange, Jackling and Basioudis, 2013). Further, the accounting profession worldwide acknowledges the importance of CPD, particularly as a redraft of the International Education Standard (IES) 7 came into effect on 1 January, 2014.¹ This study therefore is timely with important implications not only for rural accountants, but also for CPA Australia and wider professional accounting bodies.

The rest of this paper is structured in the following way. Firstly, an overview of the importance of CPD for all professionals is provided. This is followed by a review of studies on the importance of CPD from an accounting perspective. While there is a dearth of research on rural accountants in Australia, those studies are reviewed and major findings highlighted. Finally, the primary and antecedent research questions are presented. The paper then explains the CPD requirements of Australian accountants, the choice of subjects and the methodology adopted to test the research questions. The results are then presented. Lastly,

¹ IES 7 (redrafted) is titled "Continuing Professional Development", while the original name for IES 7 was "Continuing Professional Development: A Program of Lifelong Learning and Continuing Development of Professional Competence". The redraft was required to assist the ongoing development of CPD systems, standards and compliance mechanisms worldwide, and to confirm the range of available approaches to CPD systems.

the discussion of the results and conclusion is outlined which contains implications, limitations and areas for future research.

CPD for Professionals

There is general acknowledgement that a large amount of human and financial resources are needed to support the initial education of professionals through university degrees. Little systematic thought, however, has been given to further educating adults while in professional practice (Cervero, 2001). Adults employed in professional occupations have educational demands related to their employment which could span as long as forty years (Queeny, 2000). These professionals require lifelong learning to continually enhance and improve knowledge and keep themselves up to date beyond their initial education (Arrigo *et al.*, 2013; Hill, Morris and Athanasou, 2004).

In reviewing literature concerning CPD, Cervero (2001) noted that it was the 1960s that witnessed embryonic evidence for systems of continuing education, and these mainly concerned the health professionals. By the 1980s more organized programs of continuing education were developed for many professions including engineering, accounting, law, medicine, pharmacy, veterinary medicine, social work, librarianship, architecture, nursing home administration, nursing, management, and public school education (Cervero, 1988). Cervero, however, noted that 'By way of analogy, at the end of the 20th century, continuing education was in the same state of development as pre-service education was at the beginning of that century' (2001, p. 18).

CPD for Professional Accountants

In terms of professional accountants, prior to IES 7, CPD was not compulsory, but was 'showing signs of gaining in importance and rigour' (Paisey and Paisey 1996, p. 109). Rather than the involvement of the profession, CPD was largely the responsibility of the individual. Paisey, Paisey and Tarbert noted, 'A professional accountant who did not maintain competence and knowledge of current developments would not be regarded as acting with due skill and care and hence CPD, in some form at least, was expected but not explicitly required by the accountancy professional bodies' (2007, p. 381).

Research into aspects of CPD with accounting is a relatively recent occurrence (Paisey and Paisey, 2007). Apart from two papers which discussed largely reflective aspects of CPD, and the role of the accounting profession in CPD (see Paisey, Paisey and Tarbert, 2007), it was noted in 2007 that 'little data exists in the public domain about the CPD activities of accountants', and 'no published academic study has been made of the actual CPD activities of accountants' (Paisey, Paisey and Tarbert, 2007, p. 380).

In response to this lack of data, Paisey, Paisey and Tarbert (2007) surveyed 897 UK accountants to investigate the CPD of public practice members. Results found that the most frequently reported CPD activity was technical reading, while courses run by professional accounting bodies were the most popular form of face-to-face CPD. Similarly, Rothwell and Herbert (2007) also found that the most popular CPD engagement strategy was reading regular journals and books relevant to the profession, followed by attending CPD meetings. In Australia and across Asia, de Lange, Jackling and Suwardy (2015) reported that 91% of accountants had done some form of self-directed learning, reading or research, while 90% had face-to-face CPD through conference attendance, seminars, discussion groups and/or

workshops. Lindsay (2012) also identified that technical reading was one of the top ranked CPD activities undertaken by UK Chartered Accountants. Finally in a study specifically related to “modality”, Ross and Anderson (2013) found that 93% of Canadian accountants (sample was 428) have undertaken face-to-face seminars while 72% had used live webinars. Further, more accountants watched recorded webinars (41%) than recorded seminars (34%).

In terms of CPD effectiveness, Wessels also noted that ‘there is relatively little previous research on the effectiveness of CPE² (Continuing Professional Education) in the field of accounting’ (2007, p. 366). Wessels (2007) surveyed 1957 USA CPAs who felt that CPD programs help update skills and knowledge, and CPD was effective (measured by a mean of 3.5 on a Likert scale of 1 being not effective to 5 very effective). However, in order to be effective, the potential benefits of the training must be real and accountants must put effort into learning. Wessels (2007) stated that there are six factors which enhance the effectiveness of CPD, these being course quality, relevant materials, course length, good value for the cost, popularity of prior courses and potential benefits of the course. In an Australian and Asian study de Lange, Jackling and Suwardy (2015) reported that the highest net rating for satisfaction with CPD was that accountants felt that the CPD was relevant to their professional development, as it allowed the accountant to maintain and improve technical knowledge and professional skills.

Rural Accountants

Not only is there a severe depletion of professional human capital in rural areas of Australia (see Corchran, Faggian and McCann, 2010), but all professionals face difficulties when seeking further education opportunities (Hill and Alexander, 1996). In respect to accountants, Ciccotosto, Nandan and Smorfitt (2008) in a survey of principals of small accounting practices in rural Queensland noted that staff were sent to the metropolitan area of Brisbane for tax training with the National Tax Agents Association. This primarily occurred because of the lack of professional development opportunities in respect to CPD in that rural area. Sawyer and Munn (1998) and Ciccotosto, Nandan and Smorfitt (2008) both reported that rural accounting practitioners were under considerable stress due to the lack of opportunities for professional development. Later Wines *et al.* (2013) stated that rural accounting practitioners were critical of the professional organisation’s CPD offerings with only 27.3% ‘highly satisfied’ or ‘satisfied’ with their CPD, compared to 35.6% either ‘very dissatisfied’ or ‘dissatisfied’. Further, the overall mean score of 2.8 (on a scale of 1 to 5 where 1 = ‘very dissatisfied’ and 5 = ‘highly satisfied’) indicates that respondents were, on average, ambivalent in their satisfaction with the support provided to regional and rural accounting practices by their professional accounting bodies. The dissatisfaction is primarily due to the high cost of attending CPD session in city-based offices; the lack of live face-to-face presentations and “city-centric” attitudes of the accounting bodies (Wines *et al.*, 2013).

Cost of CPD has traditionally been a negative issue for rural accountants (Sawyer and Munn, 1998; Ciccotosto, Nandan and Smorfitt, 2008; Wines *et al.*, 2013). Cost is, however, a consistent theme facing all accountants. Paisey, Paisey and Tarbert (2007), for example, noted that 49.5% of respondents felt that the cost of courses offered by professional bodies is very high. Ross and Anderson (2013) stated that “cost” was only second to content in regards to factors which affect the selection of CPD. Wines *et al.* (2013) concluded that cost is a major concern for rural accountant particularly where travel and accommodation are required.

² Wessels (2007) refers to CPD as CPE (Continuing Professional Education)

Conversely, Rothwell and Herbert (2007, p. 134) comment that ‘a lack of understanding about CPD is actually a greater obstacle to engagement than issues such as cost or accessibility of courses’.

While there is a considerable body of research on CPD that has been undertaken since 2007, the current redrafting of IES 7 and the recent call by de Lange, Jackling, and Basioudis (2013) for more CPD research suggests that CPD remains an ongoing issue for the accounting profession. Research in Australia, Asia, the UK and North America has noted the popular types of CPD undertaken, and some satisfaction measures. No research, however, exists on the effectiveness of CPD provided and delivered by rural professional branch councils to rural accountants, and no study compares this CPD with that provided and delivered by the metropolitan body. The primary research question therefore is: Are rural accountants more satisfied with CPD provided and delivered by a professional body which is based in their rural area or CPD provided and delivered by that based in the metropolitan area? In answering this question effectively a number of hypotheses are tested which compare the satisfaction levels of rural- and city-delivered CPD. Further, a number of antecedent research questions which follow the main research question include: How and where do rural accountants that are serviced by a local professional body complete their CPD, and what are the best delivery methods for CPD that rural accountants require in the future?

Methodology

In Australia there are three professional accounting bodies - CPA Australia; Chartered Accountants Australia and New Zealand³, and the Institute of Professional Accountants. All bodies are members of the International Federation of Accountants (IFAC), and so are required to comply with the International Accounting Education Standards Board (IAESB). The IAESB guides, develops and issues standards on CPD. Paragraph 4 of IES 7⁴ states that professional accountants in public practice, industry, commerce, education and the public sector are subject to mandatory CPD and must commit to lifelong learning⁵.

The survey was directed at Australian rural CPA affiliated accountants⁶ living in an area controlled by a CPA Australia branch council⁷. The research also had the support of CPA Australia’s Victorian division. In terms of undertaking CPD, CPA Australia’s accountants

³ In 2014, The Institute of Chartered Accountants Australia (ICAA) and the New Zealand Institute of Chartered Accountants amalgamated to become Chartered Accountants Australia and New Zealand.

⁴ IES 7 was promulgated on 1 January 2006. A re-writing of the standard was undertaken in 2012, with IES 7 (Redrafted) coming into effect in January 2014. The redraft was required to assist the ongoing development of CPD systems, standards and compliance mechanisms worldwide, and to confirm the range of available approaches to CPD systems.

⁵ IES 7 (Redrafted) paragraph 9 states that the objective of an IFAC member body is to have professional accountants develop and maintain their competence subsequent to Initial Professional Development through the undertaking of CPD to provide high quality services to meet the needs of clients, employers, and other stakeholders.

⁶ While there are three major accounting professional bodies in Australia, this paper is directed to CPA Australia members. The three bodies as members of IFAC, however have similar CPD requirements.

⁷ According to CPA, CPD, ensures you continually build the knowledge and skills you need to succeed in the competitive business environment; assists you in achieving your development and career goals; assists you to excel in your role providing increased value to your organisation and clients; provides transferable skills for increased employability, and helps to build your reputation as a business leader. (CPA Australia, 2014c)

need to complete 120 CPD hours every three years, with at least 20 hours each year. CPA Australia administers an input-based system where accountants record their CPD in a diary. Any events such as courses, seminars or workshops attended can count as CPD. Further, most forms of learning or study that have contributed towards a professional career are also allowed as CPD, including structured reading, discussion group meetings and technical study programs⁸. Members are required to maintain proper records of their activities and provide records if they are at any time reviewed.

The research employed a survey where questions (where appropriate) were adapted from prior research (see for example Wines *et al.* 2013), or came from informal discussions with rural accounting practitioners and accounting academics. The questions adapted from Wines *et al.*, (2013) concerned demographic information, examining the CPD activities in last 12 months, and measures of satisfaction. The demographic questions were amended to highlight the local area, while measures of satisfaction focused on comparing the rural and metropolitan delivered CPD. At the request of members of the local CPA Australia branch council committee, some questions were included which asked respondents their future CPD delivery thoughts. A member of CPA's Victorian divisional office was regularly consulted during the development of the instrument.

Questions were designed in multiple choice format, many with Likert-like scale item. For the measures of satisfaction the same scaling as prior research was adopted (Wines *et al.*, 2013). While some research exists on CPD satisfaction and effectiveness, the lack of specific research in the rural setting meant that the primary data gathered were quantitative.

The instrument was piloted in hard copy only with a number of CPA Australia accounting practitioners over a two-week period and feedback allowed for changes to be made. The changes to the original survey were minor, and concerned the ordering of questions (for example demographic information was moved to the end of the survey and not the beginning) and some wording clarification. Once all changes had been made, a final pilot occurred with three members of the local CPA Australia branch council. This pilot was conducted via SurveyMonkey- an online survey service that creates questions in various forms, distributes to specific email addresses, and compiles responses. SurveyMonkey has previously been widely used in accounting studies (see for example, Plumlee *et al.*, 2006). A question design feature of SurveyMonkey was that at times respondents may not proceed if a question has not been answered. After final piloting, the advice of those testing was that no forced answers (whereby the participant cannot advance to the next item without providing the required information) were to be asked. This was agreed and implemented, particularly as prior research had shown that 'participants may become frustrated and exit the survey before providing much-needed responses' (Evans *et al.*, 2009, p. 44)⁹.

The data base of CPA Australia members who resided in the area comprised 386 potential respondents. These accountants were emailed an explanatory statement which outlined the purpose and objectives of the study. After reading this, the accountants were asked if they agreed to participate in the study by way of a link that took them to the instrument (a requirement of the ethics committee). The initial email was followed by two further reminders each two weeks apart.

⁸ The maximum amount of structured reading claimed as CPD is 10 hours per year. For face to face provided CPD a one-hour event is considered one hour of CPD.

⁹ The survey instrument is available from the author on request.

The mail-out and two subsequent reminders were administered totally by CPA Australia Victorian Division. CPA Australia controlled access to the local data base, and the mail-outs were personalized. Personalized communication was considered an important factor in achieving higher response rates (Fan and Yan, 2010). Finally, SurveyMonkey allowed for both the CPA Australia and University logos to be placed on the questionnaire.

In total 119 online responses were received over the five-week period. In an effort to increase the response rate (McDonald and Adam, 2003), hard copies of the survey were distributed to CPA Australia accountants who had attended two CPD sessions conducted by the local branch council during the five week period of the online survey. Further the survey was personally hand-distributed to a small number of accountants known in the local area. It was stressed at the two CPD sessions and through personal delivery that this was the same survey currently being distributed via SurveyMonkey, and requested those who had already completed the online survey to not complete the hard copy survey. A box was left for completed surveys during the CPD sessions, and the researcher collected those personally distributed from various offices. Through this approach, a further 40 surveys were obtained (34 through the CPD sessions and 6 by way of direct contact), giving a total of 159 responses.

Upon further analysis it was found that three respondents (from the online survey) answered only question one, and these were then discarded. While some of the other questions had the occasional “missing cases”, the majority of the survey questions were completed and the information was included where appropriate. The omission of three surveys left the number of responses at 156 from a potential 386. The useable response rate then was 40.4%.

Analysis by way of Hotelliengs T Square showed there was no difference in the online survey or hard copy responses with the Likert scale questions. Early responses to the survey were also compared to late survey responses to test if there was a systematic non-response bias. Response rates for individual survey items were compared as percentages for the two batches of surveys thereby allowing comparison between the different sized sets of data. On all questions where respondents were required to rate satisfaction on a scale there was no statistical difference in percentage response rates for the two groups and all these response rates were > 80% for each data set. Whilst there were some differences in response rate for questions which allowed respondents an optional response, examination of these differences showed no systematic bias to either group and appear approximately normally distributed.

Results

The online statistical data were downloaded directly from SurveyMonkey’s analysis component in a Microsoft Excel format. This was then imported into SPSS whilst hard copies of the instrument were directly inputted into SPSS V20. Descriptive statistics were calculated for all demographic data. Mean satisfaction ratings were calculated for all Likert scale questions. Because Likert scale data is ordinal, comparisons between satisfactions levels for different demographic groups such as metropolitan and rural were made using appropriate non-parametric techniques. A new variable was calculated to allow comparison of satisfaction for those clients who had mainly completed the CPD in a rural setting with those who had predominately attended metropolitan training sessions. After an analysis of demographics, the paper discusses the results in light of the primary and secondary research question.

Demographic Profile

Table 1 reports the demographic characteristics, and shows that 53.6% of respondents were male while 46.4% were females. Age was evenly spread, with 30% being between 38 and 45 followed by 24% 46-55; 23% over 55, and 22% between 26 and 35. In terms of employment, 51% of accountants were from public practice followed by industry and commerce (17.4%) and government (16.8%), with the remainder from the service and manufacturing sectors. The majority of accountants (58%) had more than 15 years of experience (58%), while 19% had between 6 and 10 years. Finally, 62% of respondents resided in towns with populations of more than 10,000¹⁰.

Table 1. Demographic characteristics¹¹

Organisational position	Number	%
Public practice	76	51%
Industry and commerce	26	17.4%
Government	25	16.8%
Manufacturing	6	4%
Service	9	6%
Retired or currently not employed	7	4.8%
Total	153	100%
Gender		
Male	82	53.6%
Female	71	46.4%
Total	153	100%
Experience		
Between 0-5 years	9	6%
Between 6-10 years	28	19%
Between 11-15 years	26	17%
More than 15 years	86	57%
Total	149	100%
Age		
Below 25 years	2	1.3%
Between 26-35 years	34	22.2%
Between 38-45 years	45	29.4%
Between 46-55 years	37	24.2%
Over 55 years	35	22.9%
Total	153	100%
Location of Residence		
Population over 10,000	88	62%
Population below 10,000	54	38%
Total	152	100%

CPD Activities in Last 12 Months

¹⁰ The demographic profile of the sample was compared to relevant information available from CPA Australia's annual reports (see <https://www.cpaaustralia.com.au/about-us/our-organisation>). The gender breakdown as reported in the 2013 CPA Australia annual report is the same as the sample, and as a result no test was conducted for sample bias.

¹¹ Values are rounded.

Before examining the effectiveness of CPD, it was important to establish the methods by which rural accountants completed their CPD. To this end, a question was asked listing various methods by which CPD could be undertaken in the last 12 months, of which respondents could select any number.

Table 2 shows that the most popular method of completing CPD was ‘reading and self-directed learning’ (selected by 87%, or 133 respondents). This was followed by face-to-face professional development conducted by the rural CPA Australia branch council (82%, n = 126), while 67% (n = 102) stated that they attended a face-to-face professional development session conducted by CPA Australia’s metropolitan body. The popularity of self-directed reading supports prior research (Wines *et al.*, 2013; de Lange, Jackling and Suwardy, 2015; Ciccotosto, Nandan and Smorfitt, 2008; Rothwell and Herbert, 2007), while the high acceptance of face-to-face presentations is also verified (Ciccotosto, Nandan and Smorfitt, 2008; Ross and Anderson, 2013).

Table 2. CPD methods undertaken in the last 12 months by rural accountants

Method	%
Reading or self-directed learning	87%
Face-to-face professional development supplied by the CPA Australia Rural Branch Council	82%
Face-to-face professional development supplied by CPA Australia Metropolitan Branch	67%
Structured face-to-face learning leading to a certificate, qualification or degree	4%
Structured distance education leading to a certificate, qualification or degree	11%
Face-to-face within the organisation where employed	42%
Online (e.g. Webinars) or E-learning courses	48%

Specifically in relation to the face-to-face CPD, a question asked the number of face-to-face sessions attended which had been delivered and organised by the rural professional branch council, compared to those delivered and organised by the metropolitan branch. The results are outlined in Table 3. Of the 126 accountants who had attended CPD provided by the local branch council, this was evenly spread out over one, two, three or four or more sessions, in the preceding twelve months. Of the 102 who had attended CPD provided by the metropolitan branch council, most (48%) had attended one session in the last twelve months, though there were 16% who had attended four or more.

Table 3. Number of face-to-face CPD sessions attended in the last 12 months

Number of face-to-face CPD sessions attended	Sessions delivered by CPA Australia Rural Branch		Sessions delivered by CPA Australia Metropolitan	
	Count	%	Count	%
One	38	30	49	48
Two	31	25	20	20
Three	25	20	16	15
Four or more	31	25	17	16
Total N	125	100	102	100
Mean	2.95		2.34	
Median	3		2	

Satisfaction Level of Face to Face CPD Activities

Having established the method by which CPD was completed, the survey then asked respondents to rate the effectiveness of the CPD activities provided and delivered by CPA Australia’s rural branch council and those in the metropolitan area. The measures of effectiveness (seven in total, being relevance; right length of time; quality; fitting individual schedules; cost; contacts with experts; and networking opportunities) were adapted from prior research (see de Lange, Jackling and Suwardy, 2015 and Wines *et al.*, 2013). Level of satisfaction was rated on a 7-point Likert scale where 1 = ‘strongly disagree’ and 7 = ‘strongly agree’.

The mean and mean differences between CPD activities provided and delivered by CPA Australia’s rural branch council and those in the metropolitan areas is provided in Table 4. Results show that the mean difference (when subtracting the metropolitan CPD from the rural CPD) was largest for satisfaction based on cost.

Table 4. Satisfaction level and Significance differences of face-to-face CPD activities delivered by CPA Australia rural branch and metropolitan

Satisfaction measure	Mean rural delivered CPD	Mean metropolitan-delivered CPD	Mean difference rural less metropolitan CPD	Significance
I am satisfied with the CPD activities as they are relevant to my professional development.	5.49	5.72	-0.23	0.483
I am satisfied with the CPD activities as they are the right length of time for my needs	5.56	5.35	0.21	0.117
I am satisfied with the CPD activities as they are high quality	5.54	5.51	0.03	0.649
I am satisfied with the CPD activities as they are offered at the times of the year that fit my schedule	4.94	5.00	-0.06	0.932
I am satisfied with the CPD activities as they are good value in relation to their cost	5.26	4.49	0.77	0.000
I am satisfied with the CPD activities as they provided valuable contacts with experts	5.10	4.96	0.14	0.531
I am satisfied with the CPD activities as they provide useful networking opportunities	4.75	4.54	0.21	0.399

Because Likert scale data is ordinal, comparisons between satisfaction levels from the rural and metropolitan areas were also made using independent samples Mann Whitney tests. Each satisfaction measure was tested with the null statement that the distribution was the same depending on whether the CPD was provided and delivered through the rural branch

council or that based in the metropolitan area. The final column of table 4 shows the relevant p values.

Of the seven effectiveness measures, the only measure by which there was a significant difference between distributions of CPD provided and delivered by the rural branch council compared to that in the metropolitan area was on the basis of “cost”. That is, the distribution based on cost was not the same, and the satisfaction was significantly different. This finding demonstrates that satisfaction levels of cost in respect of “good value” were significantly more when the CPD was provided and delivered into the rural area.

Analysis was then undertaken to examine if there were differences in satisfaction levels based on the number of CPD sessions attended in both the rural and metropolitan area. Information for this analysis came from two separate questions on the survey, being the number of sessions attended (see Table 3) and mean satisfaction levels (Table 4). Null statements tested whether satisfaction has the same distribution regardless of the number of sessions attended. The results of the analysis are presented in Table 5.

Table 5. Satisfaction level of face-to-face CPD activities delivered into CPA Australia’s rural and metropolitan area based on sessions attended

Null Statement	Kruskal-Wallace Rural	Kendall’s Tau-c Rural Direction	Kruskal-Wallace Metropolitan	Kendall’s Tau-c Metropolitan Direction
I am satisfied that the relevance of the CPD activities as it relates to my professional development has the same distribution regardless of the number of sessions attended.	<0.001	Reject as more sessions attended, more agreement (τ 0.372, p-value <0.0001)	0.035	Reject as more sessions attended, more agreement (τ 0.183, p-value 0.020)
I am satisfied that the CPD activities are the right length of time has the same distribution regardless of the number of sessions attended.	<0.001	Reject as more sessions attended, more agreement (τ 0.334, p-value <0.0001)	0.469	Retain the null statement (τ 0.098, p-value 0.201)
I am satisfied that the quality of the CPD activities has the same distribution regardless of the number of sessions attended.	<0.001	Reject as more sessions attended, more agreement (τ 0.318, p-value <0.0001)	0.216	Retain the null statement (τ 0.132, p-value 0.076)
I am satisfied that the CPD is being offered at the times of the year that fit my schedule has the same distribution regardless of the number of sessions attended.	0.003	Reject as more sessions attended, more agreement (τ 0.268, p-value <0.0001)	0.567	Retain the null statement (τ 0.094, p-value 0.274)
I am satisfied that the value in relation to the cost of the CPD has the same distribution regardless of the number of sessions attended.	0.002	Reject as more sessions attended, more agreement (τ 0.269, p-value <0.0001)	0.317	Retain the null statement (τ 0.079, p-value 0.316)

I am satisfied that the valuable contact with experts when CPD is conducted has the same distribution regardless of the number of sessions attended.	<0.001	Reject as more sessions attended led to more agreement (τ 0.286, p-value <0.0001)	0.221	Retain the null statement (τ -0.089, p-value 0.274)
I am satisfied that useful networking opportunities of the CPD activities has the same distribution regardless of the number of sessions attended.	0.027	Reject as more sessions attended led to more agreement (τ 0.152, p-value 0.044)	0.365	Retain the null statement (τ -0.082, p-value 0.322)

Table 5 shows that when the CPD was completed through the rural branch council, the pattern of responses to the satisfaction scale shifted with the number of CPD sessions attended. This was confirmed by the use of independent samples Kruskal-Wallis tests, which show that there were significant differences for all seven satisfaction levels when the CPD was provided and delivered into the rural area (see columns titled Kruskal-Wallis). That is, satisfaction levels changed as sessions attended changed. In the metropolitan area, however, the patterns for satisfaction were similar, regardless of the number of CPD sessions attended, except for the measure of “relevance” of the CPD which was significant ($p = 0.035$).

Further investigation was then conducted to examine whether satisfaction increased or decreased with a greater number of sessions attended. This was firstly done through visually exploring patterns by using histograms and then Kendall’s Tau-c was used to investigate and confirm the direction of the relationship between the variables (Field, 2009). In order to use Kendall’s Tau-c the number of sessions attended was treated as an ordinal variable and the covariant of Kendall’s Tau was chosen as the most appropriate as it is more suitable for rectangular tables. Each satisfaction measure was tested, with the null statement being that the distribution of responses was the same depending on the higher number of CPD sessions. The columns titled Kendall’s Tau-c confirm that where more sessions were attended, the satisfaction measure of “relevance” of the CPD grew for both rural and metropolitan areas), and so the null statement was rejected ($p < 0.0001$ for rural and $p = 0.020$ for the metropolitan area). Further the higher the numbers of sessions attended by rural accountants in the rural area, the greater the satisfaction as to the quality ($p < 0.0001$), the length and suitability of time ($p < 0.0001$), cost effectiveness ($p < 0.0001$), contacts with experts ($p < 0.0001$) and networking opportunities ($p = 0.044$). Thus the null statement was rejected in all instances when CPD was provided by the rural professional association. Conversely the null statement was accepted for the remaining six satisfaction measures when the CPD was provided in metropolitan areas meaning that satisfaction did not change if sessions attended increased. Table 6 indicates a cause and effect issue, that is, that accountants would be more likely to attend CPD if they found the experience of value. Irrespective of this, cost remains a large issue.

Future CPD and Delivery Method

A final antecedent aim of the study was to examine the future delivery method of CPD. Options were provided for the methods by which rural accountants would complete their next twelve months CPD, with respondents choosing ‘more’, ‘less’, ‘the same’, or ‘not applicable’. Table 6 shows the results (a column was also provided for those that did not reply) and that rural accountants felt that they would be completing much the same CPD in

reading (69%), and face to face provided by the rural branch council (61%). The method that was most popular in the ‘completing more’ alternative was e-learning courses (52%), followed by face to face provided by the rural branch council (27%), then reading (26%). The highest response for the method by which rural accountants would complete ‘less’, was face-to-face CPD provided by the metropolitan body (22%).

Table 6. Future delivery method of CPD

Method of CPD	More N (%)	Less N (%)	Same N (%)	Did Not Reply	Chi-Square p value
Reading or self-directed learning	38 (26%)	2 (1%)	100 (69%)	16	0.350
Face-to-face professional development supplied by the CPA Rural Branch	40 (27%)	9 (6%)	90 (61%)	17	0.047
Face-to-face professional development supplied by any Metropolitan Accounting organisation	16 (11%)	32 (22%)	73 (50%)	35	0.026
Structured face-to-face learning leading to a certificate, qualification or degree	4 (3%)	15 (11%)	20 (14%)	87	N/A ¹²
Structured distance education leading to a certificate, qualification or degree	8 (6%)	10 (7%)	27 (19%)	111	N/A
Face-to-face within the organisation where I am employed	25 (17%)	0 (0%)	69 (49%)	62	0.077
Online (e.g. Webinars) or E-learning courses	76 (52%)	3 (2%)	49 (34%)	28	0.015

Chi-square tests were then conducted to analyse whether there was any difference in how CPD in the future would be completed based on whether the accountants had predominantly completed their CPD in the rural or metropolitan area.¹³ Table 6 shows that the chi-square test p-value is significant at the 5% level for face to face provided by CPA Australia’s metropolitan body, meaning that where respondents have gone to the city for their CPD, they were likely to do less in the future. The p-value for online learning is also significant and means that irrespective of where respondents have gone for their CPD (that is, to either the city or rural area) they were likely to complete more online learning in the future. Finally there is a weak significant difference showing that where respondents attended CPD in the rural area they would attend more in the future.

4. Discussion and Conclusion

As the accounting profession worldwide focuses on CPD activities through adjustments to IES 7, so must research be ongoing (de Lange, Jackling, and Basioudis, 2013). To that end,

¹² The large numbers in the Did Not Reply categories for these two methods means that any significance test result is not meaningful.

¹³ This was calculated by counting the number of face-to-face CPD sessions that accountants had attended in the rural and metropolitan area, and subtracting one from the other

this study has extended the knowledge of CPD specifically for Australian rural accountants by primarily exploring satisfaction levels relating to CPD provided and delivered by a local rural CPA Australia branch council compared to CPD in the metropolitan area.

Findings reinforced that reading and face-to-face CPD activities remain the most popular method of completing CPD (Rothwell and Herbert, 2007, Paisey, Paisey and Tarbert, 2007; de Lange, Jackling and Suwardy, 2015). While prior studies (Wines *et al.*, 2013; Ciccotosto, Nandan and Smorfitt, 2008) reported that rural accountants were dissatisfied with the CPD activities offered by the professional bodies, this study found that when a rural professional body provided and delivered the CPD there were generally no differences in satisfaction with metropolitan-provided CPD, yet there was a significantly higher level of satisfaction particularly in terms of cost and value for money. Therefore the level of angst expressed in the Wines *et al.* (2013) paper is not prevalent in these results.

An important finding from this study is that when rural accountants attend more than one CPD face-to-face session provided by the local branch council, the satisfaction of the CPD significantly increased in all seven measures, making it a more effective experience. Conversely, for CPD completed in the city, satisfaction significantly increased for only one of the seven measures (relevance). The possible reason for this increase in satisfaction across every measure is that the rural-based CPD is more applicable and targeted to rural accountants. The local branch council needs to better use this information and convey to members the high level of satisfaction with local based CPD. While some rural accountants will always travel to the metropolitan areas for their CPD, this study has found higher satisfaction levels with locally based CPD when provided by the local branch council. CPA Australia can also use this information in promoting greater relevance of the local branch councils in their many rural areas to their rural accountants. These findings would be positive for rural accountants in the light of negative prior research findings about the city-centric attitude of professional bodies and the lack of further professional opportunities for accountants in rural areas (Wines *et al.*, 2013; Ciccotosto, Nandan and Smorfitt, 2008).

Regional branch councils need to find ways of attracting their regional members who do not engage with face-to-face sessions to go to locally provided CPD. This could be done by perhaps offering members a discounted entry fee to their first CPD session. This may enable members who would not normally have attended to see the value of the CPD and may make them come back for more sessions (as the survey found satisfaction increases with the number of sessions attended). This measure may in some small way ensure the survival of the local branch councils.

While these are important implications, a number of limitations exist. These limitations, however, can be used to encourage further research. The first limitation is the response rate of 40.4%, meaning that approximately 60% of rural accountants in this area responded to neither the online survey nor the hard copy questionnaire. Further research needs to be conducted into why a large number did not respond, particularly as all accountants are required to complete CPD. Perhaps CPD is an area on which accountants find it difficult to answer questions, as they may have perceived this to be a CPD compliance audit. CPD audits are regularly conducted by CPA Australia, and when memberships are renewed members automatically declare that they have complied with the CPA constitution, By-Laws and CPD obligations.

While the survey was found to be a good representation of CPA Australia's total population, the regional demographic was not obtainable and requires more research. Also while the non-responses were large, the sample did enable a great deal of information to be obtained, significance levels to be adequately tested and the response rate was satisfactory in comparison to other online rates (Friedman and Philips, 2010; Zajkowski, Sampson and Davis, 2007). Further research could also attempt to understand why accountants from the rural area which is serviced by a rural CPA Australia branch council do not attend locally provided CPD. Of the accountants who completed the survey, 27 stated that they did not complete any CPD from the local branch council. Questions which may be directed at this cohort include: Are the CPD activities relevant? Is travel still a concern, or is it more to do with cost? What CPD would attract you to local events? Further, the study found that 20 accountants did not complete any reading, and further research questions could explore how these people are fulfilling their CPD requirements.

The study found that in the next twelve months 22% of rural accountants are less likely to travel to the city to complete their face to face CPD activities, and that there was a high demand for future online learning and webinars, confirming the popularity of this CPD method and overseas-based studies (Ross and Anderson, 2013). Future research could be directed at examining which types of CPD are more likely to provide ongoing networking opportunities with local colleagues, and whether online learning can have a greater role in the technical CPD provision. Is face-to-face CPD more simply a way to interact and network with colleagues? Further, as online delivery becomes more accepted and used (see Table 6), future research could compare the satisfaction of online-provided CPD with CPD provided by the local and metropolitan professional body.

This survey relied on quantitative data to answer the research questions, yet further studies could be completed using a different methodological approach to gain a deeper and richer understanding. To this end, interviewing rural accountants who do not attend locally provided CPD, or who have stopped attending sessions would provide for a very interesting and fuller data set and be particularly relevant for the local CPA Australia branch council. This survey was also administered to one rural branch council, and extending this to other branches would further validate the findings.

Finally, future research may be directed towards the rural CPA Australia branch councils themselves, seeking their input on how they determine the CPD activities conducted. While this study did not go into the actual topics of the CPD, further research could be conducted on how CPD offerings are reviewed, by whom and how often. Rural accountants in this survey on the whole felt that their local professional accounting body was doing a very good job in their provision of CPD, however, the opinions of the committee members could also be examined. Views on how effectively the local CPA Australia branch council works with CPA Australia's capital city branch could also be assessed, and also the long-term costs/benefit of a rural branch council may be further explored. These future research possibilities are particularly relevant to CPA Australia.

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