

EXAMINING THE SATISFACTION LEVELS OF CONTINUAL PROFESSIONAL DEVELOPMENT PROVIDED BY A RURAL ACCOUNTING PROFESSIONAL BODY

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ABSTRACT

The Society for the Provision of Education in Rural Australia (SPERA) recognises education as a lifelong process, and there is a need for continuing education and training to be available to rural communities. This paper examines the satisfaction levels of accounting continual professional development (CPD) when provided by a rural accounting professional body. Prior research has noted that rural accountants are disadvantaged when completing CPD because professional accounting bodies are city centric, and cost is prohibitive. Results of this study show that when CPD is locally provided this led to high levels of satisfaction. Implications for professional accounting bodies and rural accountants are discussed, as well as limitations and areas for further research.

INTRODUCTION

A stated objective of the Society for the Provision of Education in Rural Australia (SPERA) is to advance the education and training opportunities for all people in rural Australia (Terri, 2014). Specifically, SPERA *recognises education as a lifelong process, and the need for adequate initial and continuing education and training to be available to rural communities* (Terri, 2014).

When reviewing the literature on educating rural Australia, results show much research is concentrated on students and teachers in primary, high schools and higher teaching institutions (see for example Sawyer, Zubrinich, & Carter, 2003; White, Lock, Hasting, Cooper, Reid, & Green, 2011; Trinidad, Sharplin, Lock, Ledger, Boyd, & Terry, 2011; Drummond, Halsey, & van Breda, 2011). While some research has been devoted to adult-based education (see for example Strachan, 1999; Mason & Randell, 2005), there is generally a dearth of studies focusing on continuing adult education in rural Australia. This is even though Mason and Randell (2005, p.15) noted that *Australians are slowly accepting that education needs to become more...job-related*.

Adults employed in professional occupations also have educational demands related to their employment. Professionals possess specialized knowledge, formal and standardized education and require on-going training in the form of professional development (Luthans, 1976; Maurer & Weiss, 2010). In relation to the on-going education needs of professionals in rural Australia, a common theme that emerges is that these groups are disadvantaged when accessing further education (see Hill & Alexander, 1996; Ciccotosto, Nandan, & Smorfitt, 2008; Chenoweth, 2004). Much of the published research in Australia is conducted on the educational needs and requirements of health professionals (Hill & Alexander, 1996; Chenoweth, 2004). While some research has examined the Accounting profession, there is a lack of in-depth research about the further education requirements of Accountants working in rural Australia (Wines, Carr, Cooper, Ferguson, Hellier, & Jackling, 2013).

This paper therefore focusses on the continuing professional development (hereafter referred to as CPD) needs of a group of Australia's rural professional accountants. The objective of this study is to examine the attitudes and satisfaction levels of rural accountants when completing their CPD requirements through a rural professional body. Prior research on CPD and rural accountants has been scarce, but has concluded that accounting practitioners in rural Australia are, at best, ambivalent in their satisfaction with the support provided to them by 'city centric' professional accounting bodies (Wines et al., 2013). The present study differentiates itself from prior research by assessing the

effectiveness of CPD when it is solely conducted by a rural based professional accounting organisation. The paper is further linked with the goals of SPERA particularly in SPERA's objective to promote *delivery systems which bring about efficient and effective education and training for people in rural areas* (Terri, 2014).

The present study was focused on professional accountants who were members of CPA Australia in Gippsland – an area of rural Victoria, Australia. CPA Australia has the largest representation of professional accountants in Australia with over 150,000 members, and the highest number of professional accountants in rural Australia (CPA Australia, 2014a). In rural Australia, accountants who are members of CPA Australia are serviced by a network of CPA Australia's rural branch councils. In Victoria, there are seven branch councils spread across the State, each with a designated rural area. These branch councils are run by a volunteer committee which has as one of its objectives to provide *effective and reasonably priced CPD for its members* (Downey, 2013, personal communication). The paper examines accountants' attitudes to the effectiveness of the CPD provided by this rural professional body, and the future delivery of CPD.

The rest of this paper is structured in the following way. Firstly an overview of the importance of lifelong learning is provided. This is followed by the professional accounting requirements for CPD and some prior studies on CPD and professional accountants. The main and subsequent research questions are then highlighted. The paper then explains the methodology adopted to test the research questions, followed by the results and a discussion. Finally the conclusion is presented which contains implications, limitations and areas of future research.

Life-long Learning and Professional Accountants

The aim of lifelong learning is to enhance the learner's knowledge and competencies and thereby promote active citizenship, personal development and social inclusion. (Arrigo, Kukulska-Hulme, Arnedillo-Sanchez, & Kismihok 2013). According to Gbadamosi and Evans (2008), professional development is a lifelong learning process to ensure that professionals are up-to-date with the constant changing nature of work. Professionals are required to build up a portfolio of skills through on-going CPD activities and to adapt to changing technology and remain flexible in their profession (Gbadamosi & Evans, 2008).

In respect to CPD, all professional accounting bodies are required to comply with the International Accounting Education Standards Board (IAESB) which has a focus on continuing professional education needs. The relevant accounting standard states that CPD provides continuing development of the (a) professional knowledge, (b) professional skills, (c) professional values, ethics, and attitudes, and (d) competence achieved during initial professional development (IDP), refined appropriately for the professional activities and responsibilities of the professional accountant (International Accounting Education Standards Board, 2012).

Australia has three professional accounting bodies – CPA Australia; the Institute of Chartered Accountants (ACA) and the Institute of Professional Accountants (IPA) and each require their members to have some form of on-going training to maintain their professional accreditation. CPA Australia for instance states *Continuing professional development (CPD) ensures your knowledge remains relevant and current in today's competitive market. It is also integral to maintaining professional standards and is a fundamental part of your CPA Australia membership. CPD increases your knowledge, skills and your ability to do your job* (CPA Australia, 2014b). CPA Australia members, whether they are based in the rural or metropolitan areas, need to complete 120 CPD hours every three years, and are required to maintain proper records of their activities. Therefore, it is mandatory that accountants comply with professional development requirements and undertake lifelong learning.

Even though professional accountants must meet the rigorous compliance standards of CPD and maintain a diary, there was little research into their needs and requirements before 2007 (Paisey, Paisey, & Tarbert 2007). Paisey et al. (2007) surveyed UK accountants and found that the most frequently reported CPD activity was technical reading, and courses run by professional accounting bodies was the most popular form of face to face CPD. Similarly, Rothwell and Herbert (2007) also found 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, Jackling, De Lange

and Suwardy (2012) reported 90 per cent of city based accountants have done some form of self-directed learning, reading or research. Lindsay (2012) also identified that technical reading is the top ranked CPD activity undertaken by UK Chartered Accountants.

There is a paucity of research examining the effectiveness of CPD. Wessels (2007) noted that six factors enhance the effectiveness of CPD, these being course quality, relevant materials, course length, good value to the cost, popularity of prior courses and potential benefits of the course.

Very few studies exist in relation to CPD and rural accountants. In a recent study, Wines et al. (2013, p. 171), however, stated that there was *general dissatisfaction with the level of appreciation of the professional bodies of the issues facing rural and regional [accounting] practice*. Wines et al. (2013, p. 171) further stated there were *poor opportunities for continuing professional development (CPD) offered in rural and regional areas by the professional bodies*. Specifically Wines et al., (2013) noted that rural accounting practitioners stated only 27.3 per cent were 'highly satisfied' or 'satisfied' with their CPD compared to 35.6 per cent either 'very dissatisfied' or 'dissatisfied'. The dissatisfaction was primarily due to the suitability of CPD for the needs of rural and regional practices, 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, p. 171). Prior studies on rural accountants also have confirmed the lack of professional development opportunities in respect to CPD. Sawyer and Munn (1998) and Ciccotosto et al., (2008) both reported that rural accounting practitioners were under considerable stress due to the lack of opportunities for professional development and that the cost of CPD has traditionally been a negative issue for rural accountants (Sawyer & Munn, 1998; Ciccotosto et al., 2008; Wines et al., 2013). While research has found that rural accountants are dissatisfied with CPD offerings (Sawyer & Munn, 1998; Ciccotosto et al., 2008; Wines et al., 2013), no study has examined satisfaction levels when the CPD is provided solely by the rural professional CPD provider.

RESEARCH AND DESIGN

As a study of this nature has not been previously undertaken, a quantitative methodology was adopted with the intention of gathering as much data as possible. The primary research question was to examine the effectiveness of CPD provided to rural accountants entirely by a rural CPA Australia Branch Council. Thus the paper differentiates itself from prior research which focused on assessing CPD effectiveness by city based professional bodies. To examine the primary research question effectively, the study will first of all explore how and where rural accountants that are serviced by a local professional body complete their CPD to give some context to the study.

Participants

While there is a continual process of change occurring in rural areas, and this can contribute to the difficulties of developing a definition of 'rural' (Bell, Daly, & Chang, 1997) for the purposes of this study, rural was defined as that area outside greater metropolitan Melbourne. Thus the survey was directed to CPA Australian members who resided in the rural area of Gippsland which is managed by the Gippsland CPA Australia Branch Council (see Figure 1).

Figure 1: Rural Gippsland area of Victoria



Data Collection

A survey was developed consisting of both closed and open ended questions. The open questions allowed participants to contribute more detailed information (Turner, 2010).

Survey questions, where appropriate, were adapted from prior research (see Wines et al., 2013). As the present study was specifically directed to rural accountants, however, other survey questions came from suggestions made by rural accounting practitioners, accounting academics, and the rural CPA Australia Branch council committee members. The suggestions for questions were made through largely informal discussions, rather than formal interviews.

The instrument was piloted by the nine committee members of the Gippsland CPA Australia branch council over a two week period and the feedback influenced changes. The survey was administered via SurveyMonkey, an online survey service that creates questions in various forms, distributes to specific email addresses, and compiles responses. Questions were designed in multiple choice format, some with Likert-like scale items, and some open-ended text-based. No forced answers (whereby the participant cannot advance to the next item without providing the required information) were asked as *participants may become frustrated and exit the survey before providing much-needed responses* (Evans, Burnett, Kendrick, Macrina, Snyder, Roy, & Stephens, 2009, p.44).

The rural data base comprised 386 professional CPA Australia accountants. These accountants were emailed an explanatory statement which outlined the purpose and objectives of the study. The accountants were then asked if they wanted to participate by way of a link that took them to the survey instrument (a requirement of the ethics committee – Monash University Ethics Committee Project number CF13/930 – 2013000448). The initial email was followed by two further reminders each two weeks apart. The survey closed after five weeks.

The mail out and two subsequent reminders were administered totally by CPA Australia. CPA Australia controlled access to the local data base, and the mail outs were all personalized. Personalized communication was considered an important factor in achieving optimal response rates. SurveyMonkey also allowed for both CPA Australia and University logos on the questionnaire.

RESULTS AND DISCUSSION

In total N = 116 responses were received from accountants affiliated with the rural CPA branch council making an effective response rate of 30.05 per cent. While not every respondent answered all questions, the information was included where appropriate. The 116 responses covered the major and minor townships in the rural area and were representative of the geographical area. The response rate was considered satisfactory compared to prior studies which use online survey methodology (see Friedman & Philips, 2002).

Statistical data were collected directly from SurveyMonkey's analysis component in Microsoft Excel with further analysis conducted in SPSS. Open ended questions were analysed for themes. After a brief analysis of demographics, the paper discusses the results in light of the research objectives.

Demographic Profile

Table 1 reports the demographic characteristics by residence both in numbers (N) and percentages (in parenthesis). Residence was divided by population over or under 10,000 (Wines et al., 2013). In terms of employment, of the total responses, 47 per cent of rural accountants were from public practice (which could involve accounting, bookkeeping, auditing, taxation or financial reporting) followed by government (20 per cent) and industry and commerce (19 per cent). The remainder were from the service and manufacturing sectors, or not employed. There was little difference in employment patterns by residence, except industry and commerce employment was centred on larger population areas.

Table 1: Demographic Profile**

Employment position	Residence Population over 10,000 N (%)	Residence Population under 10,000 N (%)	Total N (%)
Public practice	31 (44)	20 (50)	51(47)
Industry and commerce	16 (23)	5 (12)	21 ()
Government	14 (20)	8 (20)	22 (20)
Manufacturing	2 (3)	1 (2)	3 (3)
Service	4 (6)	3 (8)	7 (6)
Retired / not employed	2 (3)	3 (8)	5 (5)
Total	69 (100)	40 (100)	109 (100)
Gender			
Male	44 (59)	21 (51)	65 (56)
Female	31 (41)	20 (49)	51 (44)
Total	75 (100)	41 (100)	116 (100)
Experience			
Between 0-5 years	4 (6)	3 (8)	7 (7)
Between 6-10 years	13 (20)	9 (24)	22 (21)
Between 11-15 years	10 (15)	5 (14)	15 (15)
More than 15 years	39 (59)	20 (54)	59 (57)
Total	66 (100)	37 (100)	103 (100)
Age			
Below 25 years	2 (3)	0 (0)	2 (2)
Between 26-35 years	19 (29)	6 (17)	25 (25)
Between 38-45 years	16 (25)	12 (33)	28 (27)
Between 46-55 years	17 (26)	9 (25)	26 (26)
Over 55 years	11 (17)	9 (25)	22 (22)
Total	65 (100)	36 (100)	101 (100)

** all figures are rounded.

Table 1 also shows that males (56 per cent) responded in higher numbers than females (44 per cent), with little differences based on residence. Over 50 per cent of the accountants had more than 15 years of experience (57 per cent), while 21 per cent had between 6 and 10 years. In terms of age, the highest ranges (27 per cent) were between 38-45 followed by 46-55 (26 per cent), 26-35 (25 per cent) and over 55 (22 per cent). By every demographic, there were more accountants who resided in rural towns with populations of more than 10,000.

CPD Activities in Last 12 Months

Before examining the effectiveness of CPD, it was important to establish how and where rural accountants, who are serviced by a rural professional body, completed their CPD. Table 2 shows the methods undertaken by rural accountants to complete their CPD in the last 12 months. Respondents

were provided a number of alternatives and could choose one or a number of these. The most popular method of completing CPD was by reading or self-directed learning (95 per cent). This was followed by face to face professional development conducted by the local CPA Australia local body (83 per cent). In-house training was less common as 40 per cent attended CPD within their own organisation.

Table 2: CPD Methods Undertaken, by Rural Accountants in the last 12 Months

Topic	Count	%
Reading or self-directed learning	110	95
Face to face professional development supplied by the local branch council	96	83
Structured face to face learning leading to a certificate, qualification or degree	4	4
Structured distance education leading to a certificate, qualification or degree	11	10
Face-to-face within the organisation where employed	46	40
Online (e.g. Webinars) or E-learning courses	56	48

Participants were asked how many face to face CPD sessions were attended in the last 12 months, and responses were evenly spread (answered by N = 96). Most had stated that they had attended one session (30 per cent, N = 29), followed by two sessions (25 per cent, N = 25), then three sessions (24 per cent, N = 23), and four of more (21 per cent, N = 20).

Satisfaction Level of Face to Face CPD Activities

Having established how rural accountants completed their CPD, and how much of this is provided by the local Branch Council (83 per cent), the survey then asked respondents to rate the effectiveness of the CPD activities provided by the local professional body. Table 3 reports the measures of effectiveness on a 7-point Likert scale where 1 = 'strongly disagree' and 7 = 'strongly agree'.

Table 3 shows that generally there is a high level of satisfaction by accountants with locally provided CPD. Specifically, 58 per cent of respondents either strongly agreed or agreed that CPD activities organised by the rural branch council is of a high quality (mean = 5.43); 55 per cent felt they were cost effective (mean 5.39); 53 per cent that they are the right length of time (mean 5.36) and 52 per cent that they were relevant to their professional needs (mean 5.19). Importantly the levels of dissatisfaction were very low in each of the seven categories (between 6 per cent and 11 per cent). Interestingly there was a high level of responses to the "Neither 'dissatisfied' nor 'satisfied'" category in all questions (between 38 per cent and 62 per cent).

Table 3: Satisfaction level of face to face CPD activities provided by the Local Branch Council.

	% 'Strongly disagree' or 'disagree'	% Neither 'dissatisfied' nor 'satisfied'	% 'Strongly agree' or 'agree'	Mean	Standard Deviation
I am satisfied with the CPD activities as they are relevant to my professional development	10	38	52	5.26	1.57
I am satisfied with the CPD activities as they are the right length of time for my needs	7	40	53	5.36	1.45
I am satisfied with the CPD activities as they are high quality	6	36	58	5.43	1.43
I am satisfied with the CPD activities as they are offered at the times of the year that fit my schedule	11	49	40	4.80	1.63
I am satisfied with the CPD activities as they are good value in relation to their cost	6	39	55	5.45	1.44
I am satisfied with the CPD activities as they provided valuable contacts with experts	6	55	39	4.99	1.44
I am satisfied with the CPD activities as they provide useful networking opportunities	10	62	29	4.56	1.48

** higher means indicate the higher level of satisfaction, where 1 = 'strongly disagree' and 7 = 'strongly agree'.

Analysis compared satisfaction means based on the number of CPD sessions attended. No significant differences were found.

As cost was cited as an issue affecting rural accountants in prior research (see Sawyer & Munn, 1998; Ciccotosto et al., 2008; Wines et al., 2013) two further closed questions were included in the survey. The first asked if respondents would support a reduction in printed handouts (that is the provision of fewer resources) if this meant a decrease in the cost of CPD activities, and 51 per cent stated Yes, while 49 per cent said No. The second question asked if the cost of travelling to CPD in the region influenced attendance, and only 24 per cent said Yes while 76 per cent said No. An open ended question was then asked which provided an opportunity to expand on whether cost influenced the decision to attend CPD sessions, and this was answered by N = 22 respondents. The majority (N = 20) agreed that the cost of local CPD is very affordable. The following two comments are reflective of this view: *The local tax and business quarterly sessions are reasonably priced to be fair but the CPA Melbourne CPD sessions in general are massively cost prohibitive;* and *The cost of local CPD is not really an issue as the sessions are worthwhile.* A smaller number of respondents (N = 2) felt cost was a hindrance yet these comments were of a general nature rather than being a reflection of the rural branch council,

for example *A lot of the employers are going through tough time, the budget on employee training has seen significantly cut. I would like CPA Australia to consider this and reduce the cost for CPD sessions in future so we can fund the cost from our pocket.*

Future CPD Delivery Method of CPD

A final secondary aim of the paper was to examine the question of the future delivery method of CPD. Table 4 shows the method by which rural accountants would complete their next twelve months CPD, with options for the methods being 'More', 'Less', 'the Same' or 'Not applicable'. Answered by N = 107, results show that rural accountants felt they could be completing much the same CPD in reading (66 per cent), and face to face provided by the local professional body (59 per cent). The method that was most popular in the 'completing more' alternative was e-learning courses (53 per cent), followed by face to face provided by the local professional body (29 per cent).

Table 4: Future Delivery Method and CPD Topics Required

Method of CPD	More	Less	Same	N/A
Reading or self-directed learning	30 (28%)	2 (2%)	71 (66%)	4 (4%)
Face to face professional development supplied by the local branch council	31 (29%)	6 (6%)	63 (59%)	7 (6%)
Structured face to face learning leading to a certificate, qualification or degree	4 (4%)	10 (9%)	17 (16%)	72 (67%)
Structured distance education leading to a certificate, qualification or degree	7 (7%)	7 (7%)	23 (22%)	66 (64%)
Face to face within the organisation where I am employed	22 (21%)	0 (0%)	50 (47%)	31 (29%)
Online (e.g. Webinars) or E-learning courses	57 (53%)	2 (2%)	35 (33%)	12 (12%)

****All values are rounded.**

While Table 4 reports that 53 per cent of accountants would complete more online learning courses, an open question asked whether the local CPA Australia branch should run Webinars or on-line modules. Answered by N = 32 respondents, the overwhelming majority (N = 28) did not think the local branch should provide this service. The following comments illustrate the range of reasons which support this view:

No I believe that it is important that the local Branch continue to promote networking and face to face contact.

Webinars and on-line modules should be run by organisations that specialise in these areas such as universities.

Holding webinars through Melbourne or Sydney is cost effective and can attract more audience. I would suggest then those offices are the ones that should conduct more and more webinars, not the local branch.

A final question asked if respondents had any further comments to make on any aspect of CPD, or the CPA Australia local Gippsland Branch Council (answered by N = 22). While a number of respondents suggested a few courses they would like to see run (for example leadership, and perhaps the need to establish some discussion groups), the overwhelming theme to emerge was satisfaction with the local Branch Council and their performance in servicing the needs of local accountants through their CPD offerings. This is summed up by the following responses:

The organising committee does a great job and should be commended for the work they constantly do on behalf of the members.

It is important to support your local CPA Australia branch in order for it to continue. It is not always easy for CPAs to attend every event offered by the local branch but we should endeavour to keep it going. The face to face contact is an important aspect of professional development.

The local CPA Australia Branch do a good job. They provide quality P.D and at a convenient time. Well done.

CONCLUSION

This paper focussed on the CPD of rural Accountants by primarily exploring satisfaction levels of CPD provided by a rural CPA Australia branch council. Prior research in Accounting noted low satisfaction and high dissatisfaction levels with professional bodies who supply CPD for rural accountants (Wines et al., 2013). In contrast this study found significantly higher satisfaction levels for CPD (and lower levels of dissatisfaction) when the CPD is provided by the local accounting professional body. Rural accountants were particularly satisfied with CPD quality, cost, its relevance to professional development, and the length of time. Open ended comments confirmed that when a rural professional body provided CPD this generally led to cost effectiveness, and the cost of travelling did not influenced attendance. Looking to the future, the study found that in the next twelve months, 29 per cent of rural accountants would complete more of their CPD through the local provider. There was also a high demand for future online learning and webinars, and finally a number of comments were made which commended the local CPA Australia branch.

The findings have important implications for rural accountants and the Accounting profession generally. Rural accountants have previously been dissatisfied with professional bodies (see Sawyer & Munn, 1998; Ciccotosto et al., 2008; Wines et al., 2013), and rural people are often severely disadvantaged because education and training resources tend to be concentrated in urban centres (Terri, 2004). This study highlights the effectiveness and satisfaction with a local professional body when conducting CPD. The professional accounting rural branch council should reinforce this finding to rural members and highlight the high satisfaction with its services. For rural professional accountants mandatory CPD is relatively easy to complete through the local Accounting branch council and it is of a high quality and cost effective. This finding may encourage even more accountants to focus on the local provider for their CPD needs. A further implication is that perhaps the city and rural based professional bodies could work together more to highlight the important role that the rural body can play in improving the education and training resources to rural Accountants. While there still may be a need for professional accountants to attend CPD in metropolitan areas, this can be for very specialist sessions not conducted by the local body.

While these are important implications, a number of limitations exist, yet these can be used to encourage further research. The first limitation is the response rate of 30.06 per cent, meaning that approximately 70 per cent of rural accountants in this area did not respond (there were also some questions not answered). Even though the non-responses were large, the sample did enable a great deal of information to be obtained on the effectiveness of locally delivered CPD.

Future research could be directed towards members of the local CPA Australia branch councils seeking their input on how they determine and source the CPD activities conducted. Rural accountants in this survey, on the whole, felt that their local professional accounting body was doing a very good job in providing a service to the local area; however, the views of the voluntary committee members should also be examined with respect to CPD. Views on how effectively the

local CPA Australia branch council works with CPA Australia's capital city branch could also be assessed.

Further research could also examine how other professionals and para-professionals in rural areas complete their CPD and whether their CPD is sourced locally, who provides it and whether it is effective. While some research exists in the medical fields in terms of rural doctors and nurses (see Bell et al., 1997), research could be completed on professional lawyers, audiologists, and optometrists in rural areas, and para-professionals such as real estate agents, who also must undergo mandatory CPD. Finally, as there is a network of rural universities in Australia, research could be done examining the role these play (or could play) in providing the educational needs of professionals. There is a need to continue to examine the further educational needs of accountants and other professionals in rural areas of Australia, particularly as adequate lifelong learning and continuing education needs to be provided to rural communities.

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