

Access to CPD Opportunities and Resources to Assist Professional Accountants to Meet Their Commitment to Life Long Learning: Evidence from the Asia Pacific Region

Final Report 2010

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Executive Summary

The aim of this investigation is to better understand accounting practitioners' perceptions of the effectiveness of the delivery of CPD in the Asia Pacific Region. To ensure the integrity of our findings, data collection was from two primary sources: these being practitioner interviews/focus groups followed by a larger sample of self report questionnaires. A total of 1,310 responses were received from members of professional bodies across Asia Pacific.

Over two thirds of the respondents have completed at least 25 hours of CPD during the last 12 months, which is in line with guidance in IES 7. The most popular method of CPD activities were self-directed learning and attendance at conferences/workshops. In most cases, the respondents chose their own CPD activities which are primarily directed at their own developmental needs and current work needs. Almost all respondents have attended some form of technical and professional updates in the last 12 months, most of which are conducted by their professional body or their own organisation. Forty percent of the respondents received less than fifty percent of funding from their organisation or employer for CPD activities.

The respondents agree with IES 7 that CPD activities are relevant to their professional development and professional standing in the community, allowing them to maintain and improve their technical knowledge and professional skills. To a lesser extent, they also rated their CPD activities as high quality, good value, enhanced their employability and marketability. CPD is also seen as a way to demonstrate to the community that professional accountants are keeping up to date with knowledge.

Input (as measured by hours) is still the primary CPD measurement model but respondents suggested that different types of CPD activities be awarded different hours. The use of input hour as a measurement for fulfilment of CPD requirements is also a pragmatic approach because respondents find it easy to keep track of their CPD activities using this measure.

As many professional bodies and organisations embrace technology in their delivery of CPD activities, there was evidence that online CPD activities are overall effective and expected to grow in the future. Respondents were generally supportive of online CPD activities but were of the view that although increasing access, online CPD at present did not offer a broad range of CPD activities.

As a major focus of this study was perceived differences between developed and merging economies an analysis of differences between Australian and Chinese respondents was

undertaken. The results indicated that a greater proportion of respondents from Australia (a developed economy) were satisfied quality and appropriateness of their CPD experiences compared with Chinese respondents (from an emerging economy). Major challenges for CPD activity in the Asia Pacific Region included:

- Cost of CPD activities
- Location of the CPD activity
- Flexibility in choice of CPD activities.

Overall the study found that CPD activities were generally viewed from a compliance perspective by accountants, as well as a means of obtaining relevant technical updates. Although online activities were viewed as useful, respondents recognised the importance of interaction and informal knowledge acquisition obtained from face to face learning environments.

The research provides insights for IFAC and its associated member bodies in terms of various aspects of CPD linked to delivery methods that enhance the quality of learning outcomes. It is therefore recommended that:

- A one size fits all approach to CPD is inappropriate and that consideration is given by member bodies to offer CPD activities aimed at staff at different levels within an organisation.
- Greater resources need to be dedicated to address the regional differences in CPD activities as identified by the sample of respondents from an emerging economy. It is clear from this study that the demands of professional accountants in developing economies are not being met in terms of their overall satisfaction with their CPD experiences.
- Member bodies of IFAC need to work towards shifting the focus of professional accountants from a compliance mentality in relation to CPD to more fully embracing the ethos of life long learning and professional development approach to CPD. This requires resourcing of CPD activities that stimulate debate of current issues facing the profession as well as the development of a more sophisticated multi tiered CPD approach across the roles and levels of organisational responsibility of accounting professionals.

Chapter 1 Overview of Study

1.1 Introduction

This project sought to investigate the accounting practitioners' perceptions on the effectiveness of the delivery of Continuing Professional Development (CPD) in the Asia Pacific Region¹. The study aims to inform the International Federation of Accountants (IFAC) and its associated member bodies of the most appropriate range of delivery methods that enhance the quality of learning outcomes from participation in mandatory CPD.

The Asia Pacific region was selected as it is experiencing rapid economic expansion and a growing demand for professional accounting services together with an expectation that those working in the financial services industry keep abreast of change and upgrade their skills. This region also provides the opportunity to address the effectiveness of CPD delivery in the more developed economies (e.g. Australia) and contrast and compare this with delivery practices in emerging markets (e.g. China and Malaysia). Additionally, this region has a high proportion of ACCA members – 112 000 in total, making it the largest member base outside of the United Kingdom.

1.2 Significance of Study

The study is motivated by the need to examine the value added by an increasingly diversified range of delivery modes for CPD. The study focuses on an assessment of traditional delivery methods such as lectures, workshops and seminars, as well as examining electronic learning alternatives (e-CPD), including their effectiveness compared with other modes of learning (O'Lawrence 2006). The focus of the research is to address the extent to which various CPD delivery methods suit the needs of practitioners in achieving their CPD requirements. The assessment of the effectiveness of e-CPD is particularly relevant when we consider embedding CPD and life-long learning in the minds of young professional accountants who have grown up in the digital age (De Lange, Suwardy and Mavondo 2003; Wells, De Lange and Fieger 2008).

The position of IFAC as articulated in the International Education Standard 7 (IES 7) leaves no doubt that professional accountants need to show commitment to CPD through a program of life-long learning. In practical terms this means that as of January 2006 an individual

¹ The Asia Pacific Region as categorised by ACCA includes: Australia, Cambodia, China, HKSAR, Malaysia, New Zealand, Singapore and Vietnam.

cannot be called a professional accountant unless the person makes an ongoing commitment to maintaining and developing professional competence (Berg 2007).

One important role of IFAC member bodies is to facilitate CPD opportunities and resources for their membership thus assisting professional accountants in meeting their responsibility for life-long learning. In today's dynamic and demanding economic environment, professional accountants need to maintain competence and knowledge of current developments to enable them to act with due skill and care. Hence CPD has become a mandatory activity for continued membership of the profession as outlined in IES 7. According to Wessels (2007) there has been limited academic research from which policy makers can make informed decisions on the effectiveness and delivery of CPD within the accounting profession. Furthermore, the limited prior research on CPD has tended to focus on professional accountants in the more developed markets of the US and Europe.

There is also a lack of evidence on the suitability and effectiveness of various forms of CPD including pedagogical developments and most notably e-CPD. Consequently there has been limited practical guidance to inform member bodies of IFAC particularly in emerging markets, as to ways to maximise the impact of the delivery of CPD programs.

1.3 Aims and Research Questions

As the limited prior research on CPD has tended to focus on professional accountants in the more developed markets of the US and Europe a study in the Asia Pacific Region may reveal interesting insights for ACCA and international education standard setting.

Informed by prior research conducted in other jurisdictions, the central focus of this project is to identify, assess and analyse current CPD activities when CPD is mandated as part of professional membership.

The following research questions were developed:

- 1) What are the perceptions of accountants regarding ways of improving access, relevance and delivery of CPD?

- 2) Are there differences in perceptions of the effectiveness of CPD activities between developed and emerging market economies within the Asia Pacific Region?

The study incorporated professional accountants' pre-disposition to CPD and specifically e-CPD and addressed the central focus of IFAC in trying to embed a commitment to IES 7 (CPD and life-long learning) to the broader population of professional accountants. One of the main deliverables is to provide IAESB with guidelines as to best practice in adopting CPD and more specifically e-learning strategies for CPD delivery.

Chapter 2 Literature Review

2.1 Background

The need to keep up to date with the latest knowledge and developments in a time of rapid change and increased globalisation requires a commitment to lifelong learning (Berg, 2007). Professionals in a range of fields have voluntarily engaged in activities as a matter of course to stay up to date with developments in their field. The medical and health fields have been particularly active in researching CPD over several decades.

However in the field of accounting and in an environment of over 20 years of mandatory CPD requirements in the US, there has been limited previous research on professional development and the effectiveness of CPD in the field of accounting (Paisey and Paisey 2004; Jackling, De Lange and Rav On 2007; Paisey and Paisey 2007; Paisey, Paisey and Tarbert 2007).

The IASEB would like to stimulate the ongoing debate about how to achieve the most effective CPD measurements (IFAC 2008). Both IFAC and the IASEB want discussion on how IFAC member bodies such as ACCA, can improve their CPD practices (IFAC 2008).

2.2 Mission of International Federation of Accountants (IFAC)

The mission and objectives of the International Federation of Accountants (IFAC) is to 'serve the public interest, strengthen the accountancy profession worldwide and contribute to the development of international economies' (IFAC, 2006). This mission is achieved through the establishment and promotion of high quality professional standards worldwide. The International Accounting Education Standards Board (IAESB) was established to function as an independent standard setting body for the accounting profession (IFAC, 2006).

2.2.1 Role of the International Accounting Education Standards Board (IAESB)

The IAESB develops guidance to improve the standards of accountancy education around the world and focuses on two key areas: The essential elements of accreditation and the nature and extent of continuing professional education needed by accountants (IFAC website).

The objectives of the IAESB are (Berg 2007; IAESB 2008):

- Establish standards and statements to reflect good practice in the education, development and assessment of professional accountants
- Develop education benchmarks for measuring IFAC compliance activities
- Stimulate debate on emerging issues in relation to the education, development and assessment of professional accountants

The International education standards 'address the principles of learning and development for professional accountants' by prescribing what 'should be incorporated into the educational requirements for IFAC member bodies' (IAESB 2008).

2.2.2 International Education Standard (IES) 7

IES 7 became effective in January, 2006 making it a mandatory requirement that 'member bodies should require all professional accountants to develop and maintain competence relevant and appropriate to their work and professional responsibilities' (IFAC 2010).

Some commentators suggest that the development of IES 7 by IFAC is a sensible market response to promote the long term sustainability of the accounting profession. It gains further legitimacy as the basic tenants of IES 7 are reinforced by the provisions of the IFAC code of ethics 2005 para 100.4 which states (Berg 2007: 319):

A professional accountant has a continuing duty to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation and techniques.

At one level the ideas enshrined in IES 7 and the IFAC code of ethics ought to be applauded as they serve to enhance the accounting profession in the broader community. International education standard 7 (IES 7) requires IFAC member bodies (Berg 2007: 321) to:

- foster a commitment of life-long learning among professional accountants
- facilitate access to CPD opportunities
- ensure CPD activities are relevant, measurable and verifiable
- monitor and enforce continuing development and maintenance of professional competence of professional accountants

Under IES 7, member bodies of IFAC using the input-based approach to CPD should require their members to (IES 7 2006: 75):

- complete a minimum of 120 hours of CPD activities over a three year period and of which 60 hours should be verifiable
- complete a minimum of 20 hours of CPD each year
- track and measure learning activities to meet the above requirements

Member bodies of IFAC using an output-based approach to CPD should require their members to demonstrate the maintenance and development of relevant competence by periodically providing evidence that has been (IES 7 2006: 75):

- objectively verified by a competent source
- measured using a valid competence assessment method

The assessment of CPD 'needs to identify the outcome or competence achieved. This may be the result of a particular learning activity or an extended development programme that involves numerous learning activities' (Berg 2007: 325).

2.3 Continuing Professional Development (CPD)

Continuing Professional Development (CPD) is the learning and development that a member of a profession continues to undertake after they have qualified, to ensure continued competence. Over the centuries most professionals have voluntarily engaged in activities as a matter of course to stay up to date with developments in their field; however the notion that CPD activities would be provided, monitored and measured by the professional body only occurred in the 1980's (IFAC 2008). While this has been the case for most professional accountancy bodies, who developed CPD programs that specified what and how much CPD was required, and provided access to activities and materials required for CPD or accredited scheme's that provided CPD, with the introduction of IES 7 in January 2006 it is now mandatory for member bodies of IFAC to do this (IFAC 2008). What is considered or counted as CPD is therefore driven/decided by the professional bodies as opposed to the individual professional (IFAC 2008).

In the accounting profession CPD for professional accountants is measured using the input or output method or a combination of both.

Traditionally the input based approach has been used to record the amount of hours spent on CPD by accumulating points or credits earned through participation in CPD activities (IFAC 2008). It is a relatively simple and inexpensive method to implement, maintain and verify. The professional body will generally decide what can be counted as CPD and will offer access to the materials and activities directly through them or accredit training offered by other organisations. However just because a professional meets the input method requirements of time spent on CPD activity, that does not necessarily mean that learning has occurred (Berg 2007). Another problem is that by focusing on meeting the compliance requirements practitioners may not be choosing activities that lead to increased competence (Clyde 1998).

The output based approach focuses on learning outcomes, workplace learning and assessment and promoting effective learning styles and behaviours (Berg 2007). It attempts to measure the competence that has been developed or maintained by engaging in learning, rather than measuring the actual activity undertaken. These competences could be demonstrated through a variety of methods which might include testing, simulations, supervisor reports, direct observations of performance, peer-review and self administered assessments (Clyde 1998). To objectively verify these competences using a valid method, an assessment by a competent source would be required and as this would prove difficult for the professional bodies to achieve, they may need to use other sources (Berg 2007).

History suggests that mandatory CPD requirements do not necessarily enhance the skills of those required to undertake the CPD. A study of 1,957 Certified Public Accountants (CPAs) by Wessels (2007) into the effectiveness of mandatory CPE programs, found that majority agreed that CPE programs help them update their knowledge in a timely manner and maintain competency, but few agree it enhances or increases employability or income. The study claims that many of the accountants who fulfil the mandatory 40 hour CPD requirement focus on compliance rather than skill enhancement. Citing Kirkpatrick (1998), Wessels states that participants must perceive training as being effective in order to fully commit time and effort to the training experience.

Wessels recommended a number of strategies to address barriers such as offering more advanced courses, more courses all year round and a greater variety of courses to suit the needs of the different type of accounting practitioners. Internet or self study options would help alleviate the burden of travel. The subject matter and level of difficulty needs to be clearly described by providers to enable practitioners to determine if a course is suitable.

The use of e-learning is not without its challenges. The collaboration and communication that naturally occurs in a face to face environment may not necessarily occur online. MacGregor (2002) showed that the effectiveness of an online course needs to consider why individuals chose the online mode and the particular course.

Rothwell and Herbert (2007) reported results from a questionnaire that they administered to attendees at a branch meeting of their professional body. They presented 31 CPD engagement items which were ranked according to their mean score. The most popular updating strategy was reading books and journals relevant to the profession. They considered that if the learning strategies were linked to 'surface' or 'deep' learning, then those ranked higher related more to immediate or short term knowledge which is associated with 'surface' learning. It was also noted that on line discussion ranked the lowest, which is surprising considering the current push of the use of technology.

In an effort to better understand professional accountant's preferred mode of CPD delivery, the Institute of Chartered Accountants New Zealand (ICANZ 2005) surveyed 1,001 members in regards to their attitude towards e-CPD and participation. The main findings suggested that:

- The key strength of e-learning programs is perceived to be convenience
- With 81 percent of respondents who had not previously participated in an e-learning program indicating that would consider an e-learning program in the future suggests that members are have a very positive disposition towards participation in e-learning based CPD activities
- The key benefits of are maintaining member's skills and knowledge up to date and the most appealing e-learning options are self-directed reading and exercises online
- 77 percent of respondents would be interested in "technical information" being delivered via an online program, followed by "business development" (65 percent) and "personal development" (58 percent)
- 89 percent of respondents agree that the ICANZ should offer e-learning programs to members and two thirds prefer a mixed approach to CPD activities; a mix of instructor-led, e-leading and print based programs

These findings seem to suggest that a positive step in enhancing CPD programs and resources is to incorporate e-CPD as an option. However as this survey was conducted online, it could be argued that the results are biased towards respondents with a favourable pre-disposition to e-learning. Nevertheless researchers who have explored the role of e-CPD in other professions have resulted similar findings (Klein and Ware 2003; Fok and Ip 2006; Wall Ahmed and Smit 2006). This research included warnings to professional associations

when providing e-CPD opportunities. For example Wall Ahmed and Smit (2006) and Fok and Ip (2006) cautioned that a one size fits all approach to e-learning content fails to take into account individual learning styles. Klein and Ware (2003) suggests that “bite size” (short format) courses are more appealing in the professional area, especially for professionals already holding advanced training degrees or qualifications.

The review of the prior literature demonstrates that CPD activities were undertaken primarily to maintain competencies rather than to enhance either employability or income prospects. In addition it shows a one size fits all approach to CPD (and e-learning in particular) was is seen as inappropriate. Finally this literature review informs the current study, by examining whether access and delivery to CPD activities has improved over time and whether or not regional differences exist regarding the CPD approach to assessment.

Chapter 3 Research Methods

3.1 Overall Design

The research method was informed by the principles of “fully participatory and genuinely collaborative inquiry” espoused by Patton (2002: 185). In particular, the research approach is characterised by engaging stakeholders throughout the process in key areas such as establishing priorities, connecting processes to outcomes and ensuring effective dissemination occurred.

A literature review focusing on CPD practices within the accounting discipline was conducted. The literature was drawn mainly from accounting education and supplemented by research from accounting organisations.

To ensure the integrity of the findings, data collection was from two primary sources; interviews followed by a larger sample of self report questionnaires. Group and individual interviews were held with a selection of representatives from the professional accounting bodies, employers and accountants as a precursor to the survey. These interviews scoped out the practices and perceptions of CPD and assisted in the refinement of the questionnaire.

The questionnaire for the main study was developed from the literature review and the findings from the interviews.

Ethics approval was sought and granted by RMIT University to conduct the research.

3.2 Qualitative Data from Interviews

Qualitative data was collected through group and one-on-one interviews. Interview participants included a selection of accountants from small and large firms, employers and professional accounting bodies and employers. The data collection was primarily undertaken in Singapore, Malaysia, and China (including Hong Kong) during November 2008. These interviews were a precursor to the survey. Appendix 1 provides details about the dates, locations of the interview as well the names and affiliations of each interviewee.

3.2.1 Findings from Interviews

Themes were important when examining the accounting practitioner's perception of the effectiveness of CPD activities. Under the theme of relevance and usefulness of CPD, contents, types of activities, quality of speakers and facilitators, cost and availability of options in relation to contents, location and time were identified as important. Under the theme of improving access and delivery of CPD, e-learning, cost and content were identified as important.

Contents

The interview participants' perception was that technical updates, soft skill development and practical solutions to real cases were most helpful in terms of their learning needs. There is a growing interest in soft skill development, for example, interpersonal communication and time management, although technical contents such as China gap and US gap were frequently mentioned during the interview. Some participants prefer the seminar topics to be more specific and relevant to their work while others would like to have more options in seminar topics. It seems that the seminar topic is an important factor affecting the effectiveness of CPD activities. Participants wanted to apply what they have learned in CPD to their daily work, that is, practical solutions to their problems at work. They also want some specialised CPD.

Types of CPD activities

According to the findings, one Big 4 accounting firm offers different types of CPD activities in China/Hong Kong, including courses, exams, seminars, e-learning tools and trainings for employees. The trainers go to the offices of employees in regional and city centres to deliver lectures and classroom training.

Professional accounting bodies offer seminars, lectures and experience sharing workshops while large accounting firms have a variety of contents ranging from soft skills training, leadership, accounting skills, auditing and a whole range of training depending on what they try to achieve. These large accounting firms also use e-learning.

The majority of participants perceived face to face CPD activities to be more effective because there could be opportunities for interaction and experience sharing. The following quote is typical of the feedback about this type of CPD:

Sometimes I found that discussion workshop is useful. People could bring practical things not academic or theoretical things back. I have some technical problems from my day to day work,

then I can ask about the solution at discussion workshop. So people could share experiences.

While the employers acknowledged that e-Learning offers more flexibility due to time and convenience for participants, the reality is that participants are not choosing the e-learning options.

Quality of CPD providers

The findings of the interviews indicate that the Big Four companies provide their staff with a lot of in-house training. They are listed as approved employers so that their employees are exempted from CPD. At the junior level, CPD is more about technical capability while for the more senior staff, the CPD is more related to consulting, communicating and handling conflict. CPD programs in China are in dual languages (English and Chinese). Meanwhile, the Big Four provide CPD training to their clients (such as second tier accounting firms and small businesses).

Quality of speakers

A number of participants, mainly the practitioners, mentioned that when they look for CPD programs, they consider the experience of the speakers as being very important in their selection process.

One of the participants said:

Some of the seminars I attend are really useful. One of the speakers is really good who could provide you with some practical examples.

Another offered a similar view:

I think the lecturers and topics are the most important thing. I am interested in more practical topics. That could solve problems at work.

Perceptions of accountants regarding ways of improving access, relevance and delivery of CPD

- E-learning could be an option to improve access to and delivery of CPD. It appears that e-learning in CPD for accountants is still under developed.
- Reducing cost of CPD could improve access to CPD for some people.

- More practical solutions, more tailored contents and topics could make CPD programs more relevant.
- There should be more opportunities for interaction, asking questions and networking. By doing so, the CPD activities could be more relevant as well.
- More options in terms of seminar/lecture topics, the training venues and the times of training sessions.

According to an employer of a practising company, the company provides systematic training programs for its staff and on top of that, daily learning, on the job training and knowledge sharing are also important. The employer emphasised that CPD, together with on the job training, is necessary for staff.

Obstacles

Wrong mindset, lack of time, relatively high cost, lack of a pool of qualified facilitators and low level of English language proficiency are identified as key obstacles of developing good practices of CPD.

There is a need for changing the mindset regarding CPD, particularly among senior staff. One participant pointed out that the older Chinese accountants are actually very reluctant to attend CPD and have the mindset that thinks, 'I am qualified and I have experience. Why do I need to take some CPD'? These older people are already in high positions and wonder why they have to take those courses.

Most participants felt that attending CPD was for the purpose of collecting the points to fulfil the CPD requirements. There is a lack of motivation among employees to engage in CPD. This might be related to time, cost, quality of speaker, available options of topics and level of English language. If training has to be taken after hours, outside company offices and with limited topics, and delivered in English, these factors could make the CPD activities less attractive. The experience of the speakers also counts.

One employer revealed that her company even paid for staff to attend seminars outside, but they were still not that enthusiastic as it is viewed as work which has to be done outside office hours. That's why this company also arranges training in house for its staff.

In relation to cost, one participant commented that if they take courses outside the firm, one has to pay for attending the courses which is not cheap in Hong Kong. Another participant from Shanghai mentioned that she "got a position for a simple life" so she finds it is quite hard to meet her CPD requirements when she has to pay for activities at her own cost.

Another participant had similar views and said that “it costs us a lot. One day seminar costs me about RMB800”.

There is a lack of a pool of qualified trainers. A participant from one of the Big Four companies revealed that training the trainers is always a challenge. A representative from a professional body felt that even if they paid a lot of money for each speaker, they cannot control the quality of the speakers.

Regarding e-learning, one of the professional bodies in China pointed out that their e-learning program is not as popular as in other places. It would appear that accountants in China prefer face to face learning and e-learning also requires a lot of resources.

The level of English language could be another obstacle. An employer observed that her staff are not willing to keep themselves updated, mainly because of the language barrier. The average level of the English language of her staff is not that good. This seems to be a common problem in Hong Kong. The English language ability of university graduates has deteriorated.

As one of the participants observed

“To attend [a Professional Accounting Bodies] exams, it is a big challenge for my colleagues in China because English is a hurdle for them but they open to that”.

3.2.2 Case Study: An Example of Good Practice

The Training Institute of a large accounting firm is a case study into how staff are provided with internal CPD training. The Training Institute provides technical and functional training and designation support for professional accounting bodies, practitioners and employers. It has a learning path which provides staff with at least 40 CPD points. The Training Institute has a huge range of CPD topics and it sets curricula for all levels from the graduate level through to partner level. The focus of the training depends on the different levels. In the early years of their careers, the training gets the junior staff to pass their ACCA, get them able to work in the field of the functions they choose. Once they have been with the institute for three or four years, the Training Institute will give them the business delivery skills, soft skills so the Institute starts looking at how they communicate, how to write better, how to react in a situation if some of their staff have conflict with the clients. When people progress in the firm, more and more soft skill training will be provided. When they get to senior manager level, the Institute will look at the specific needs of each of the managers.

The preferred method of learning in Asia is the classroom. People are more comfortable to be told what to do. Now 99% of the Training Institute's learning in the classroom involves case studies and role-plays with the minimum amount of facilitated lecture based learning. It is expected that the students do some pre-work such as reading before class. Then the rest of the time they work in teams, present and get feedback. The Training Institute still uses the classroom as the mode of delivery but it does not use the lecture-based process. The Training Institute is going to launch a pilot product that promotes higher order learning, called "You Are the Accounting Firm". It is a simulation classroom product. When students come to the classroom, effectively there is a brief given on their new job and computer facilitated interaction with the clients. All the work is done online. So at the end of the day, the students submit their working papers. Then the papers are reviewed and students move to the next stage of the training. The new product has been well received in the United States. It is believed that it will be well received in Hong Kong and Mainland China.

The Training Institute's environment is unique in terms of offering CPD in dual language. It uses e-learning for some of its programs. They have invested a lot of money globally to produce competency input based CPD. The challenge the Training Institute faces is that it might have great material but does not have enough facilitators. Training the facilitators is always a challenge.

3.3 Data Collection and Analysis

The quantitative data was primarily collected by surveying members of selected accounting professional bodies such as ACCA, CPA Australia and NIA in the Asia Pacific Region. The aim was to identify, assess and analyse current CPD activities and data was collected via the distribution of both a paper based and an electronic survey instrument. The questionnaire was drafted and pilot-tested with several interview participants in Hong Kong.

The survey instrument asked respondents their experiences on the specific CPD activities they have taken in the last 12 months. This was followed by questions on their overall attitude towards CPD based on a longer time frame of 3 years.

Invitations to complete the survey instruments were distributed using email. The email contained an automatic link to the online survey tool. A plain language statement outlining the purpose of the research was distributed to prospective survey participants via the email requesting their participation.

The data collected from surveys was analysed using SPSS to determine the effectiveness of current CPD activities and the key barriers that limit effective CPD programs.

Where appropriate, respondents are classified into a number of subgroups for the purposes of identifying differences across demographic groups, for example by gender, age groups, years of experience, geographic locations, organisation type and size.

3.4 Limitations

The findings are largely based on the number of respondents we were able to solicit through the various professional bodies and firms. We are unable to do a formal sampling and not able to determine if the respondents are representative of the whole population. Having recognised this limitation the researchers take some comfort that there respondents are a representative sample. We make this claim as the researchers presented the results from one of the cohorts to one of the professional accounting bodies involved in data collection. During this presentation to some 40 staff they claimed that we had 'captured' a typical member from their profile with data presented.

To increase response rates, we have provided a translated version of the questionnaire into Mandarin, using professional translators. Whilst all efforts have been made to ensure that the questions are valid and relevant in the context of Chinese speaking respondents, there may be subtleties in the cultural aspects that were not translated appropriately.

Chapter 4 Results and Discussions

4.1 Respondents Profile

The survey was distributed in both paper and electronic format. Of the 1,310 responses received, over half (57.7%) of those that responded did so online compared to 42.3% of respondents who completed a paper based questionnaire. The gender distribution was reasonably even, with 53.2% female and 46.8% male respondents.

A little over one-third of the 1,310 respondents reside in Hong Kong (34.2%). This is followed by Australian residents (27.2%), Chinese residents (23%), Malaysian residents (9.6%) and Singaporean residents (6%).

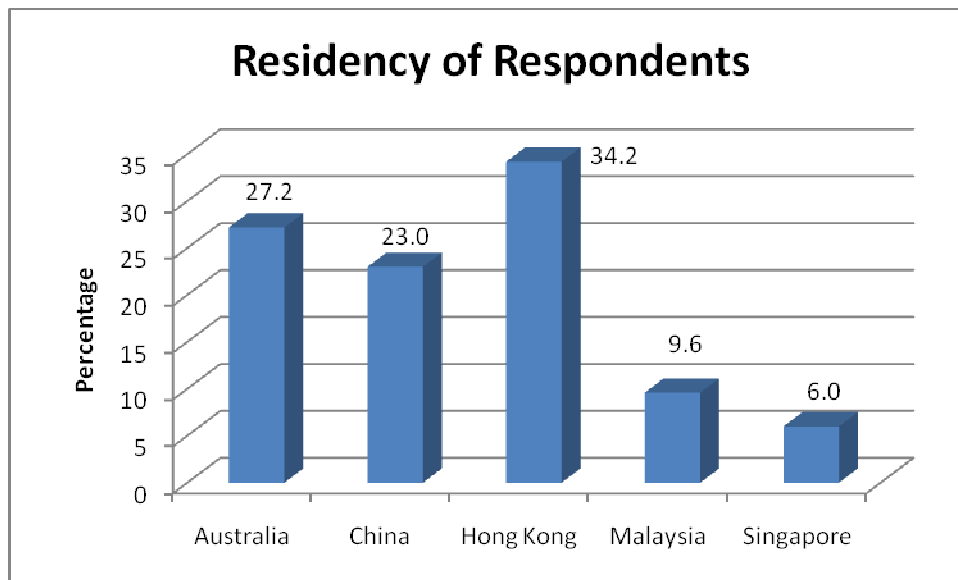


Exhibit 1 – Residency of Respondents

Over one-third of the accountants surveyed had between 10 and 20 years experience (34.3%), while just over a quarter (26%) had between 5 and 10 years experience. This was followed by accountants with more than 20 years experience (21.9%) and those with fewer than 5 years experience (17.8%).

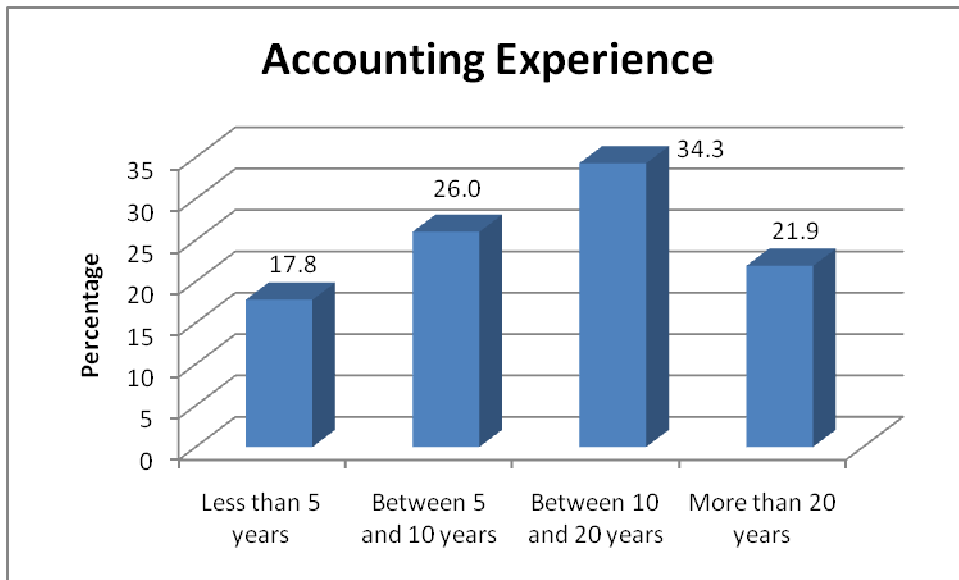


Exhibit 2 – Accounting Experience

Over one-third of the survey respondents belonged to an organisation with more than 500 employees (36.5%) while almost one-quarter (24.8%) belonged to a small organisation (less than 20 employees). Further, 20.4% of respondents worked in an organisation with between 101-500 employees and another 18.3% work for an organisation with between 21-100 employees. In addition, one third of the respondents worked in professional services industry (e.g. as professional accountant in a practice) and the remaining two-thirds are in commerce across various industries.

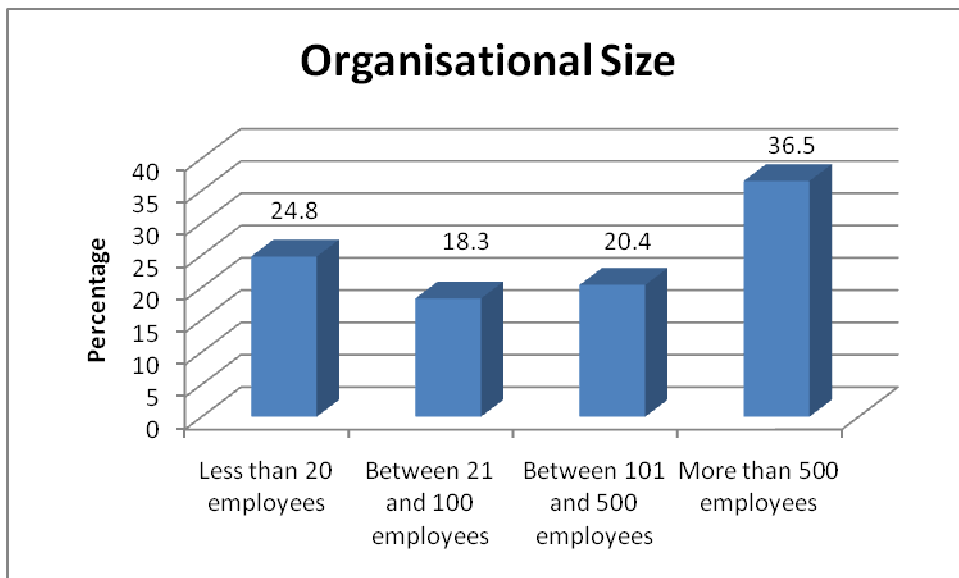


Exhibit 3 – Organisational Size

4.2 A Profile of CPD Activities in the Last 12 Months

Respondents have taken part in a number of CPD activities in the last 12 months. The respondents reported that they have completed the following hours in this period.

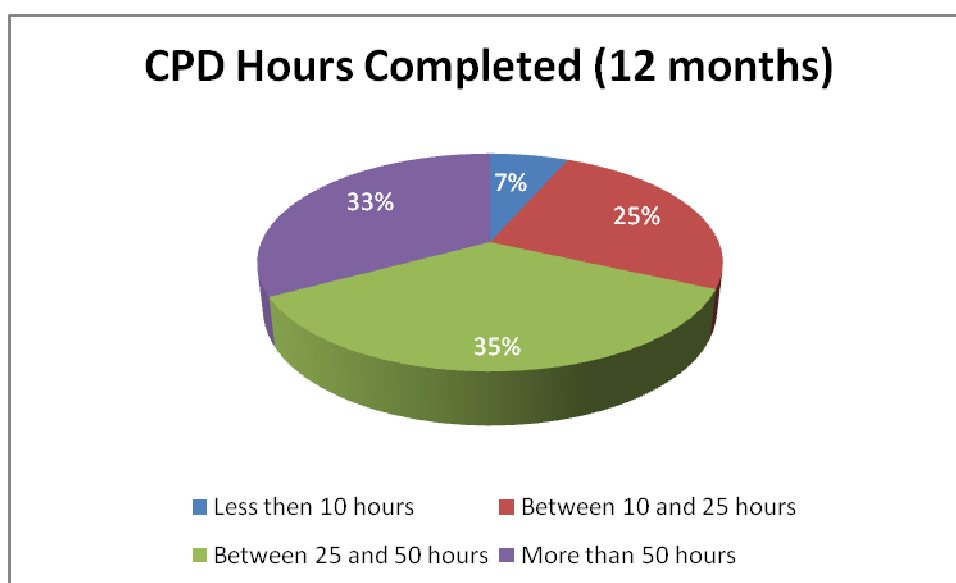


Exhibit 4 – CPD Hours Completed in the Last 12 Months

During this period, the most popular type of CPD was some form of self-directed learning (91.1%), followed by attendance at conferences, seminars and/or workshops (89.9%) and e-learning courses (58.0%).

Type of CPD Activities in last 12 months	%
Self-directed learning, reading or research	91.1
Attended conferences, seminars and/or workshops	89.9
e-learning courses (e.g. in-house corporate training, etc)	58.0
Face-to-face learning leading to a certificate/degree	27.3
Distance education leading to a certificate/degree	22.1
Technical committees, writing articles, papers or books	11.3

Exhibit 5 – Type of CPD Activities

These CPD activities were primarily chosen by the respondents themselves (78%) rather than their supervisors or managers (7%). In some cases, the CPD activities undertaken were determined jointly by the respondents and their supervisors (15%). The respondents undertook the CPD activities primarily for their own developmental needs (52%), followed by their own current work needs (33%) and lastly, to meet their employer's or organisation's needs (15%). This suggests that accountants prefer CPD activities that will benefit their own needs, be it short-term (current work requirements) or long-term (developmental). Further analysis on demographic groups show that 42.9% of professional service respondents stated their primary reason for undertaking CPD activities was to meet their own current work need,

compared to 29% of respondents who work in non-professional service firms. This shows that for professional services workers, immediate work relevancy of CPD activities was the key.

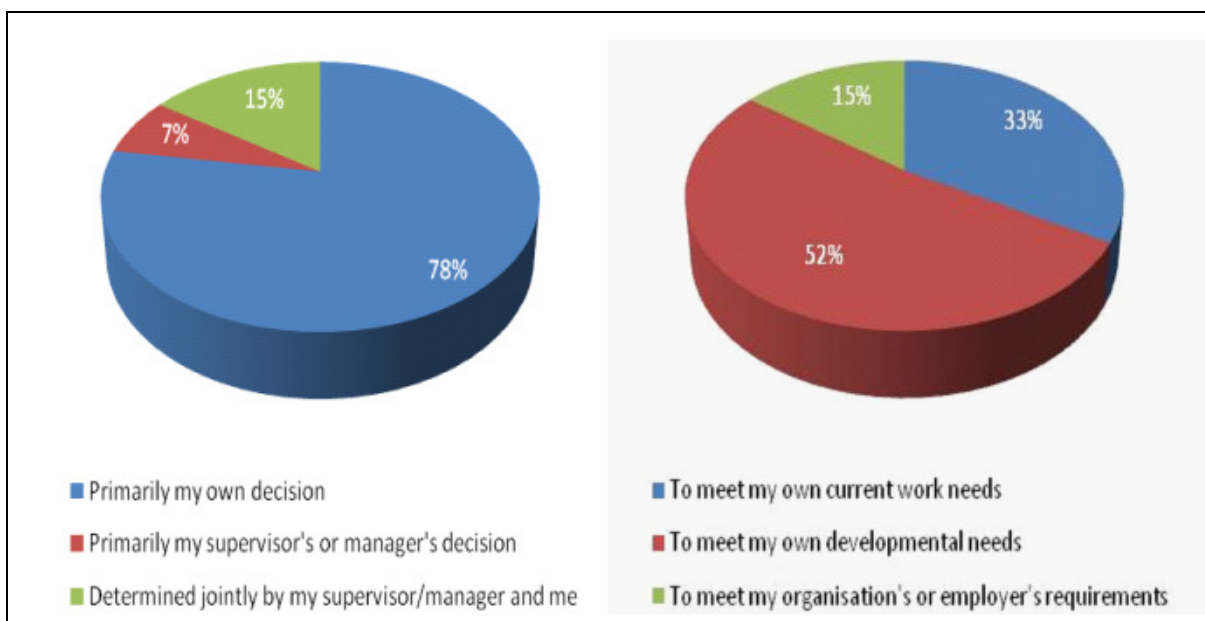


Exhibit 6 – Decision Makers and Objective of CPD Activities in the last 12 months

The respondents undertook a variety of topics for their CPD activities in the last 12 months. As expected, the constant change in professional standards and requirements are by far the most “popular” topic of CPD, 95.4% of respondents indicated that they have undertaken CPD activities related to technical and professional updates. This is followed by 57.7% of respondents who have undertaken CPD related to interpersonal and communication skills, 54.8% related to personal development skills and 54.6% related to leadership and general management skills.

CPD Activities in last 12 months	%
Technical and professional updates relevant to my area of work	95.4
Activities to enhance interpersonal and communication skills	57.7
Personal development skills (e.g. financial management, motivational skills, etc)	54.8
Leadership and general management skill development	54.6
Information Technology or Software/Hardware skills development	46.9
Service-related skill development (e.g. customer/client care, etc)	28.4

Exhibit 7 – Topics of CPD Activities

Most of these CPD activities are provided by the respondents’ professional body (85.9%), followed by their own organisation, either using internal resources (69.7%) or external services (56.2%). A number of respondents provided an “other” categories, the most common of which is seminars/workshops/updates organised by their local tax authority.

CPD Activities Providers in last 12 months	%
My accounting professional body	85.9
My own organisation, using internal resources	69.7
My own organisation, using external services	56.2
Other (non-accounting) professional bodies	49.1
A commercial organisation	34.0
A college, university, or other educational institutions	30.5

Exhibit 8 – Providers of CPD Activities

4.3 Meeting CPD Requirements

IES 7 requires member bodies to develop and maintain their CPD requirements for their members. Whilst adhering to the broad requirements of IES 7, professional bodies have the flexibility to articulate their CPD requirements, the most common being some form of input hours over a period of time. For example, members of CPA Australia are required to complete 120 CPD hours per triennium. ACCA provides its members with a number of CPD fulfilment routes (unit route, ACCA Approved Employer route or IFAC body route).

This is reflected by respondents' answers on how their professional developments are measured. A significant majority stated that their CPD requirements are usually measured by attendance or participation (71.4%), and not in the form of competency models. A majority of the respondents self-reported having met their CPD requirements (a total of 84%). Interestingly, a small percentage of the respondents (6%) were not aware of their professional body's specific CPD requirements.

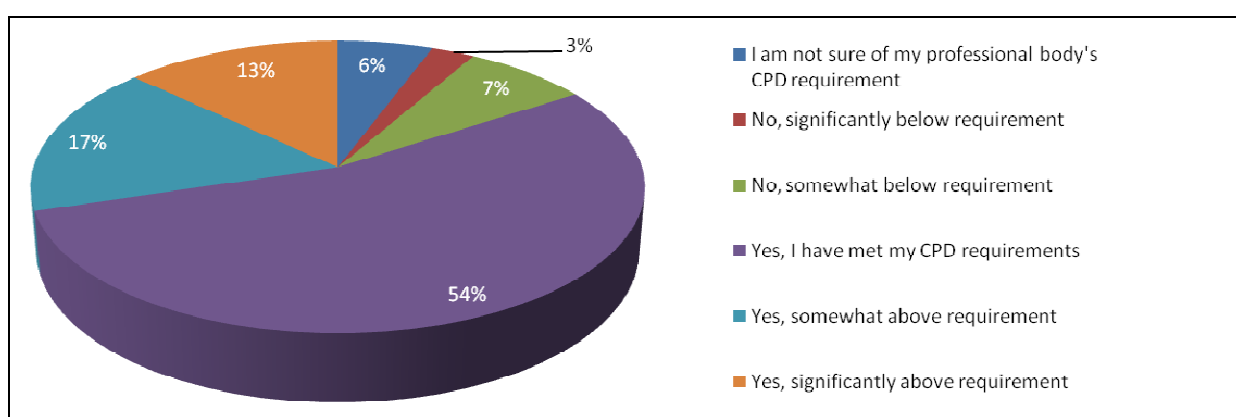


Exhibit 9 – Meeting CPD Requirements

In terms of the “pay-master” for CPD activities, there appears to be a wide spread of practice. About one third respondents indicated that their employers pay 0-25% of their CPD costs and on the other end of the spectrum, 27% of respondents indicated that their employers pay

76-100% of their CPD costs. This funding breakdown reinforces the finding from focus group discussions that CPD activities have to offer “value for money” as a majority of the respondents have to self fund at least half of the CPD costs.

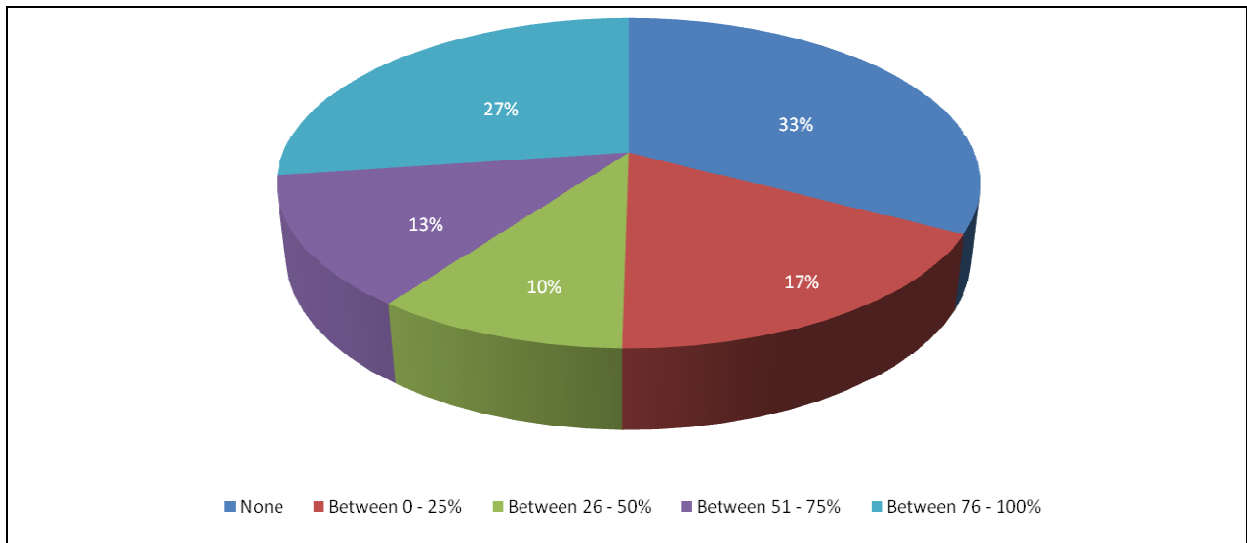


Exhibit 10 – Paymaster of CPD Activities

4.4 Relevance and Usefulness of CPD Activities

Respondents were asked for a number of questions related the usefulness, relevance and their overall satisfaction level based on their CPD experiences. Responses for strongly disagree to strongly agreed are given a corresponding value of -2 to +2 and the net values are reported below.

Satisfaction with CPD Activities	Rating%
They were relevant to my professional development	69.6
They were of the right length of time for my needs	47.3
They were of high quality	40.3
They were pitched at the right level for me	37.0
They were offered at times of the year that fitted my schedule	28.7
They were good value in relation to their cost	27.4
They enhanced my employability/marketability	24.1
They provided valuable contacts with experts	-0.4
They provided useful networking opportunities with my peers	-1.1
Overall, I am satisfied with my CPD experience in the last three years	41.7

Exhibit 11 – Satisfaction with CPD Activities

A strong disagreement is given a nominal value of -2, neutral 0, and strong agreement +2 (Crawford, 1997, Babbie, 2008). This "net rating" is thus a composite index of the level of agreement to the statement based on the respondents' answers to the questions. For

example in Exhibit 11, 0.8% of the respondents strongly disagree to the statement "They (CPD activities) were relevant to my professional development", 5.6% disagree, 31.8% neutral, 46.8% agree and 15% strongly agree. The net rating is thus 69.6%.

The respondents generally are satisfied with their CPD activities. In particular, respondents rated the relevance of the CPD activities towards their professional development highly. On the other hand, it is a little surprising to find that the respondents did not rate the opportunities to interact with experts and their peers highly.

This satisfaction level is also reflected in the respondents' assessment on relevance of CPD. Majority of the respondents are in agreement that CPD activities allow them to maintain and improve their technical knowledge and professional skills. As discussed earlier, this was also the most popular type of CPD activities undertaken by the respondents in the last 12 months. Furthermore, respondents see that CPD activities help ensure the community that they have the prerequisite skill sets and competencies as professional accountants.

Relevance of CPD Activities	Rating%
CPD allows me to maintain and improve my technical knowledge and professional skills	66.4
CPD provides reasonable assurance to the community that as a member of a professional accountancy body, I have the technical knowledge and professional skills to perform my job	50.4
CPD allows me to maintain my global portability and recognition of my professional designations (e.g. CPA)	35.4
CPD activities are less useful/relevant to me as I become more experienced	-5.9
If CPD was not required, I would undertake less CPD activities	-9.9
CPD should be the sole responsibility of my organisation/employer	-55.8

Exhibit 12 – Relevance of CPD Activities

As advocated in IES 7, the respondents indicated a commitment towards life-long learning. They see CPD activities as their responsibility as professional accountants and do not leave the responsibility for professional development to their employers. Whilst not as strong a sentiment, the respondents also indicated that they would not take any less CPD activities even if CPD was not an official requirement of their professional body, and they would consider CPD just as relevant regardless of their level of professional experience.

4.5 CPD Requirements

As noted earlier, evidence of CPD activities are typically done based on input hours and most respondents indicated that they have met their CPD requirements. IES 7 suggests that

member bodies should require about 120 hours of CPD activities over a three year period and of which 60 hours should be verifiable and that there is a minimum of 20 hours of CPD annually. The respondents show little support in making CPD requirement any higher than it is right now. Respondents also suggest that professional bodies should take into account different types of CPD activities rather than equating them all on the same basis using number of hours expended.

CPD Requirements and Measurements	Rating%
CPD requirements should differentiate between different types of CPD activities rather than just counting the number of hours expended	15.2
CPD requirements should be on an outcome basis rather than input basis	14.6
CPD requirements should not be measured on an annual basis	-8.3
CPD requirements should be a lot higher than the current requirements	-69.6

Exhibit 13 – CPD Requirements

4.6 Selection of CPD Activities

With professional, regulatory, academic institutions as well as commercial businesses offering many types CPD activities, how does one choose which CPD to undertake? The respondents were asked to rate the level of importance (from not important to very important) a variety of considerations. This was aggregated using a similar methodology and the survey indicates that the most relevant consideration in choosing a CPD activity is flexibility (87.1) followed closely by location, cost and length of time of the CPD activity being considered. Respondents are not particular whether the CPD is a face-to-face activity or an online activity.

Choosing a CPD Activity	Rating%
Flexibility	87.1
Location	86.2
Cost	79.9
Length of time required to complete a CPD activity	76.0
Structured (versus unstructured) CPD activities	51.5
Face-to-face (versus online) CPD activities	19.2

Exhibit 14 – Choosing a CPD Activity

There were some regional differences amongst the respondents. What is noteworthy is that respondents from Australia place cost and location considerations higher than other regions.

4.7 Online CPD Activities

As more and more organisations begin to use the Internet to disseminate knowledge amongst their members and employees, we are beginning to see various types of online professional development activities. This range from various “webinars” (seminars conducted via the web, may be live or achieved), e-learning modules or other forms of learning tools. Almost half (48.7%) of the total 1,310 respondents have undertaken some form of online CPD (e-CPD) activities. This is reasonably spread out across based on country of residence. More than half of China and HK respondents (54% and 52%, respectively) have completed online CPD activities. There is no significant difference between younger versus older respondents, level of experience, types and size of organisation.

As expected, there are differences between those who have completed some form of e-CPD versus those who have not. For example, those who have not completed some form of e-CPD previously indicated that their employers do not encourage such e-CPD activities. Those who have previously completed some form of e-CPD activities clearly believe that e-CPD are effective, efficient and provide them with opportunities to take a whole new range of CPD activities that would have been otherwise unavailable. This is in sharp contrast to those who have not attempted any e-CPD activities. This finding suggests that it may be worthwhile for professional bodies to further embrace e-CPD and use the Internet as a platform for delivery and sharing of knowledge amongst its members.

e-CPD views	All	Yes	No
Online CPD activities are effective for me because of my access to computer facilities (hardware, software, Internet connection)	53.9	81.8	23.1
I am able to carry out online CPD activities at any time when my work allows me, from anywhere I am connected to the Internet	54.5	80.7	29.0
My employer encourages online CPD activities	-18.7	8.2	-47.3
My professional body encourages online CPD activities	27.7	35.7	17.8
Online CPD allows me to undertake a whole new range of CPD activities	25.4	45.5	1.8

Exhibit 15 – e-CPD

Most respondents seem to be aware of some form e-CPD contents from their professional bodies, but they are less aware of other sources of e-CPD.

4.8 Are there regional differences in perceptions of the effectiveness of CPD activities

Given the increasingly global nature of CPD activities, this study set out to address whether differences in perceptions of the effectiveness of CPD activities occurred between developed and emerging market economies within the Asia Pacific Region (RQ 2). In addressing this research question a sub sample of responses from a developed and emerging economy were interrogated. Responses from Australian (n=352) and Chinese (n=298) participants in the study were compared on four main categories: overall satisfaction with CPD activities, the CPD experience, the appropriateness of the academic level of CPD activities and the overall quality of CPD activities provided.

Almost two-thirds of Australian respondents felt that the CPD activities they have undertaken in the last three years were of high quality (61.6%). This result stands in marked contrast to Chinese respondents with less than one-third (29%) citing a high quality CPD experience, while over half (54.1%) had no view either way.

Similarly, 57.3% of Australian respondents felt that the CPD activities they have undertaken in the last three years were pitched at the right level compared to one third (33.1%) of Chinese respondents. In addition, over half the Chinese respondents (54.1%) had no view either way.

The satisfaction levels between both nations also differed somewhat. Over half (55.1%) of Australian respondents felt satisfied with their CPD experience in the last three years compared to just over one-third (34.2%) of Chinese respondents. The level of disagreement with the statement though was similar, with 9.6% of Australian and 10.7% of Chinese respondents disagreeing.

Similarly, a vast discrepancy occurs with the statement CPD requirements should be a lot higher than the current requirements. Over two-thirds (72.6%) of Australian respondents disagreed with this notion compared to 41.5% of Chinese respondents. Another 40.5% of Chinese respondents held no view either way.

Further analysis was conducted to identify differences between Australian and Chinese respondents based on the size of organisation where the respondent worked. From an Australian perspective, 53.6% of those who worked in very large organisations (more than 500 employees) believed the CPD activities were of high quality, which was a lower figure compared to respondents from smaller organisations (21 – 100 employees) with approximately 70% agreement. With respect to Chinese respondents, the results are quite

different. Here, respondents in very large organisations (more than 500 employees) had the highest rate of agreement albeit at only one-third (33.3%).

Generally, it was found that Australian respondents had a higher overall perception of the effectiveness of the CPD activities they had undertaken. Specifically, a pattern emerged which showed that amongst Australian respondents CPD was viewed as having less overall value for employees in very large organisations. In contrast, Chinese employees from very large organisations were most likely to find CPD activities effective.

These findings suggest that the quality of CPD activity in emerging economies warrants greater resourcing by member bodies of IFAC. The findings of this study suggest that employees in large corporations, possibly multi national corporations in emerging economies have greater access to CPD activities that more appropriately meet their needs as a professional accountant. However employees in smaller organisations appear to have less access to a range of CPD activities and therefore the responsibility for meeting these requirements rests with the member professional bodies to ensure that CPD activities are effective in meeting the needs of accountants.

4.9 What are the main challenges for CPD for the Asia Pacific Region

Having established that regional differences do exist regarding perceptions of the effectiveness of CPD activities, further analysis was undertaken to establish the main challenges of CPD for the Asia Pacific Region. Question 17 in the survey sought to gain feedback from respondents about a number of issues identified from the preliminary interviews. This part of the study therefore addressed issues of cost of CPD, the location of CPD activities, flexibility of CPD delivery and the length of time to complete CPD activities.

With respect to cost considerations, over two-thirds of Australian respondents (69.3%) believe that cost is an important consideration when choosing a CPD activity, with only 8% saying it is not important. This result stands in marked contrast to Chinese respondents where one-third (33%) citing cost as an important factor and a further 24% deeming it not important at all (8% for Australian respondents). Location was also seen as an important consideration when choosing a CPD activity amongst 79.4% of Australian respondents (4.5% not important), whereas under half (47.5%) of Chinese respondents thought it was an important consideration, while another 41.1% remained neutral.

CPD flexibility was an important consideration for 71.9% of Australian respondents (7.5% not important) as well as for 55.9% of Chinese respondents (7.5% not important). This lower

agreement rate is due to over one-third (36.6%) of Chinese respondents holding no view either way. The length of time required to complete a CPD activity was an important consideration for 70.8% of Australian respondents (7.4% not important) compared to 44.9% of Chinese respondents (10.9% not important), with another 44.2% of Chinese respondents holding no view either way.

Whether CPD activities were face to face (versus online) was an important consideration for fewer than half (43.1%) of Australian respondents, with over one-quarter (26.9%) claiming it has no importance. Amongst Chinese respondents, under one-third (30.4%) thought this distinction important (21% not important) with almost half (48.6%) had no view either way. Finally, a little over half (53.6%) of Australian respondents believed that whether the CPD activities were structured (versus unstructured) was an important consideration for them, compared to 15.2% who thought it was not important and 31.2% who remained neutral. With respect to China, almost half (49.3%) felt that the structure was important (10.1% not important) and 40.6% were neutral. This seemed to be the only one of the six factors where Australian and Chinese responses have similar rates for importance.

Across all categories, Australian respondents had a higher overall rating for considering cost, location, flexibility, length of time, face to face (versus online), and structured (versus unstructured) as important considerations when choosing their CPD activity. Within these though, face to face (versus online), and structured (versus unstructured) had responses that were most similar between the two nations.

Chapter 5 Conclusions

This study provided an insight into the state of CPD in Asia Pacific region. The focus group and interviews, together with a review of the literature, provided the framework for a large scale survey to members of various accountancy bodies in Asia Pacific. Over 1,300 responses were received, either through web-based or printed questionnaires.

The study was informed by regular feedback from the representatives of the IAAER/ACCA at the 4 progress meetings held in 2009 and 2010. Furthermore the study incorporated interviews with a sample of practitioners from a number of locations in the Asia Pacific region as a means of gathering background information to the issues around CPD. These interviews informed a larger sample of professional accountants from various member bodies of IFAC in the region. Surveys were distributed via professional bodies online and also at various CPD sessions conducted by professional accounting bodies. A mandarin version of the questionnaire was distributed in China in an endeavour to maximise responses from non English speaking members of professional accounting bodies.

Data collected in this study suggest that professional accountants are maintaining their CPD requirements, with many perceiving CPD as an important component of their commitment to a life-long learning process. A large majority of the respondents indicated that they have met their commitment to CPD, as required by their professional bodies based on IES 7 guidance.

This study also provides an insight on the types, modes and selection of CPD activities. The respondents believe the current CPD requirements are appropriate but suggest that different types of CPD activities be given different weighting instead of just counting the same input hours. There is less support for moving to a competency based model of CPD requirements.

Flexibility is rated highly as an important consideration in choosing a CPD activity. Professional bodies have done well in promoting their e-CPD resources, but there are significant differences in attitudes towards e-CPD between those who have and have not experienced e-CPD. Those who have prior experience with e-CPD are clearly in favour of online CPD activities.

The study also addressed regional differences in perceptions of the effectiveness of CPD activities. The results indicated that there were significant differences in the perception of accountants about CPD in developed economies when compared with more developing economies such as China. Differences were identified in terms of the quality,

appropriateness, satisfaction with CPD undertaken. Further challenges for CPD in the Asia Pacific region related to the cost of undertaking CPD activities, particularly for respondents in smaller organisations. The location of CPD activities was an important consideration when choosing a CPD activity, particularly for respondents in emerging economies.

This research is designed to provide information to the IAESB in achieving policy objectives by examining the value added by an increasingly diversified range of delivery modes for CPD and addressing the extent to which various CPD delivery methods suit the needs of practitioners in achieving their CPD requirements.

Based on the results of this study it is recommended that:

- A one size fits all approach to CPD is inappropriate and that consideration is given by member bodies to offer CPD activities aimed at staff at different levels within an organisation.
- Greater resources need to be dedicated to address the regional differences in CPD activities as identified by the sample of respondents from an emerging economy. It is clear from this study that the demands of professional accountants in developing economies are not being met in terms of their overall satisfaction with their CPD experiences.
- Member bodies of IFAC need to work towards shifting the focus of professional accountants from a compliance mentality in relation to CPD to more fully embracing the ethos of lifelong learning and professional development approach to CPD. This requires resourcing of CPD activities that stimulate debate of current issues facing the profession as well as the development of a more sophisticated multi tiered CPD approach across the roles and levels of organisational responsibility of accounting professionals.

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Appendices

Appendix 1: Interview Details and Sample Questions

Appendix 2: Survey

Appendix 3: Additional Analysis

Appendix 1: Interview Details and Sample Questions

Date	Place	Affiliation
Interview 1	Singapore	CPA Australia Chief Rep for HK
28/10/2008		CPA Australia Chief Rep for Beijing
		CPA Australia Chief Rep for Shanghai
Interview 2	Shanghai	ACCA Chief Rep for Shanghai
30/10/2008		ACCA PR and Communications Manager
Interview 3	Shanghai	ACCA PR and Communications Manager
30/10/2008		AVON, Finance Dept
		Houghton, Finance Dept
		Rohmmhaas, Financial Analyst
		CPA's Public Accountant
Interview 4	Shanghai	Audit Partner, Deloitte
1/11/2008		
Interview 5	Hong Kong	Partner, Deloitte Touche Tohmatsu. Committee member ACCA
3/11/2008		
Interview 6	Hong Kong	Partner, CWCC Certified Public Accountants
3/11/2008		
Interview 7	Hong Kong	Principal KPMG
3/11/2008		
Interview 8	Hong Kong	National Learning Leader, Deloitte Institute & Partner Deloitte
3/11/2008		

Sample Questions for Focus Groups (Practitioners)


1. What do you understand Continuing Professional Development (CPD) to be?
2. What CPD activities have you participated in? Probe the notion of Electronic CPD (eCPD) and level of engagement.
3. Where did you participate in CPD activities, Probe work/off site?
4. Do you think your CPD engagement met your expectations, why/not?
(How does your CPD engagement meet your expectations of CPD program?)
5. What is your primary motivator(s) to undertaking CPD?
6. What type of CPD do you prefer? Probe and dislike?

7. What are the main obstacles for your CPD participation, why?
8. Who normally pays for your CPD?
9. How should your CPD involvement be measured, input/output?
10. Why do you complete CPD? Probe do you think it is necessary?
11. Any other aspects of CPD you want to discuss?

Sample Questions for Focus Groups (Professional Bodies)

1. What do you understand role of Continuing Professional Development (CPD) in the accounting profession?
2. What CPD activities do think are the most appropriate? Probe the notion of Electronic CPD (eCPD) and range of offerings.
3. Where do you offer CPD activities, Probe in-house/off-site?
4. Do you think your constituents engage with the CPD you offer? Does it meet their expectations (probe evidence)?
5. What type of CPD do your members prefer/dislike?
6. What do you think are the main obstacles for CPD participation for members?
7. Who normally pays for CPD for your members?
8. How should CPD involvement be measured, input/output?
9. Any other aspects of CPD you want to discuss?

Sample Questions for Focus Groups (Employers)

1. What do you understand role of Continuing Professional Development (CPD) in the accounting profession?
 2. What CPD activities do think are the most appropriate? Probe the notion of Electronic CPD (eCPD) and range of offerings.
 3. Where do you offer CPD activities for employees, Probe in-house/off-site?
 4. Do you think your employees engage with the CPD you Encourage/offer? Does it meet their expectations (probe evidence)?
 5. What type of CPD do you think your employees prefer/dislike?
 6. What do you think are the main obstacles for CPD participation for your employees?
 7. Who normally pays for CPD for your employees?
 8. How should CPD involvement be measured, input/output?
 9. Any other aspects of CPD you want to discuss?
- 

Accounting

Continuing Professional Development Questionnaire

Part 1 Your Continuing Professional Development (CPD) Activities

1. Have you participated in the following types of CPD activities in the last 12 months? [please tick all that apply]	Yes	No
a. Self-directed learning, reading or research (e.g. reading newsletters, technical bulletin, professional magazines, etc)	<input type="checkbox"/>	<input type="checkbox"/>
b. Attended conferences, seminars, discussion groups and/or workshops	<input type="checkbox"/>	<input type="checkbox"/>
c. Structured face-to-face learning leading to a certificate, qualification, or degree	<input type="checkbox"/>	<input type="checkbox"/>
d. Structured distance education leading to a certificate, qualification, or degree	<input type="checkbox"/>	<input type="checkbox"/>
e. Served on technical committees or written technical articles, papers or books	<input type="checkbox"/>	<input type="checkbox"/>
f. e-learning courses (e.g. in-house corporate training, online courses, etc)	<input type="checkbox"/>	<input type="checkbox"/>
g. Others, please specify: _____	<input type="checkbox"/>	<input type="checkbox"/>
2. Who has provided your CPD activities in the last 12 months? [please tick all that apply]	Yes	No
a. My own organisation, using internal resources	<input type="checkbox"/>	<input type="checkbox"/>
b. My own organisation, using external services	<input type="checkbox"/>	<input type="checkbox"/>
c. My accounting professional body	<input type="checkbox"/>	<input type="checkbox"/>
d. Other (non-accounting) professional bodies	<input type="checkbox"/>	<input type="checkbox"/>
e. A college, university, or other educational institutions	<input type="checkbox"/>	<input type="checkbox"/>
f. Some other not-for-profit organisations	<input type="checkbox"/>	<input type="checkbox"/>
g. A commercial organisation	<input type="checkbox"/>	<input type="checkbox"/>
h. Other, please specify: _____	<input type="checkbox"/>	<input type="checkbox"/>
3. What areas of CPD have you undertaken in the last 12 months? [please tick all that apply]	Yes	No
a. Technical and professional updates relevant to my area of work	<input type="checkbox"/>	<input type="checkbox"/>
b. Activities to enhance interpersonal and communication skills	<input type="checkbox"/>	<input type="checkbox"/>
c. Leadership and general management skill development	<input type="checkbox"/>	<input type="checkbox"/>
d. Service-related skill development (e.g. customer/client care, etc)	<input type="checkbox"/>	<input type="checkbox"/>
e. Personal development skills (e.g. financial management, motivational skills, etc)	<input type="checkbox"/>	<input type="checkbox"/>
f. Information Technology or Software/Hardware skills development	<input type="checkbox"/>	<input type="checkbox"/>
g. Other non-technical broadening skills course/s (e.g. new language, cultural studies, etc)	<input type="checkbox"/>	<input type="checkbox"/>

h. Other, please specify: _____

4. In the last 12 months, what percentage of CPD activities undertaken have taken place at the following locations:	0-25%	26-50%	51-75%	76-100%
a. At my organisation's premises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. At an external organisation's premises	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. At my own home	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. At other locations	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5. What percentage of the CPD activities you have undertaken in the last three years have been held during your work hours or your own personal time?	0-25%	26-50%	51-75%	76-100%
a. During my work hours	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. During my own personal time outside work	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Mixture between my work hours and personal time	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6. In the last 12 months, how many hours of CPD have you undertaken? [please tick one]

- None
- Less than 10 hours
- Between 10 and 25 hours
- Between 25 and 50 hours
- More than 50 hours

7. Who determined the CPD activities that you undertook in the last 12 months?

[please tick one]

- Primarily my own decision
- Primarily my supervisor's or manager's decision
- Determined jointly by my supervisor/manager and me

8. What was the primary determinant of the CPD activities you undertook in the last 12 months? [please tick one]

- To meet my own current work needs
- To meet my own developmental needs
- To meet my organisation's or employer's requirements

9. In the last three years, do you believe you have complied with your professional body's CPD requirements?

- I am not sure of my professional body's CPD requirement
- No, significantly below requirement
- No, somewhat below requirement
- Yes, I have met my CPD requirements
- Yes, somewhat above requirement
- Yes, significantly above requirement

10. In relation to the CPD you have undertaken in the last three years, how was your skill development predominantly measured?

- Attendance/participation only
- Competency assessed during CPD program
- Competency assessed at the end of the CPD program
- No official record of participation

11. How would you rate the learning value of CPD activities you took in the last three years?

- of no value
- of some value
- of significant value

12. What percentage of your CPD activities were funded by your organisation or employer?

- None
- Between 0 - 25%

- Between 26 - 50%
- Between 51 - 75%
- Between 76 – 100%

13. How much are you prepared to pay approximately for one hour of CPD?

- \$75 - \$100
- \$100 - \$150
- \$150 - \$200
- More than \$200

14. Thinking about the CPD activities that you have undertaken in the last three years, from the statements below, please indicate the extent to which you agree or disagree with each using a scale ranging from 1 (strongly disagree) to 5 (strongly agree):

<i>CPD Activity</i>	Strongly Disagree				Strongly Agree
	1	2	3	4	5
a. They were good value in relation to their cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. They were offered at times of the year that fitted my schedule.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. They were of high quality	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. They were pitched at the right level for me	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. They were relevant to my professional development	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. They were of the right length of time for my needs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. They enhanced my employability/marketability	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. They provided useful networking opportunities with my peers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
i. They provided valuable contacts with experts	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
j. Overall, I am satisfied with my CPD experience in the last three years	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

15. Thinking about CPD activities you have undertaken in the last three years, from the statements below, please indicate the extent to which you agree or disagree with each using a scale ranging from 1 (strongly disagree) to 5 (strongly agree):

<i>CPD Activity</i>	Strongly Disagree				Strongly Agree
	1	2	3	4	5
a. CPD allows me to maintain and improve my technical knowledge and professional skills	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. CPD provides reasonable assurance to the community that as a member of a professional accountancy body, I have the technical knowledge and professional skills to perform my job	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. CPD allows me to maintain my global portability and recognition of my professional designations (ACCA, CPA)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. CPD activities are less useful/relevant to me as I become more experienced	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. If CPD was not required, I would undertake less CPD activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. CPD should be the sole responsibility of my organisation/ employer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. CPD requirements should be a lot higher than the current requirements	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
h. CPD requirements should not be measured on an annual basis	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| i. CPD requirements should differentiate between different types of CPD activities rather than just counting the number of hours expended | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| j. CPD requirements should be on an outcome basis rather than input basis | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| k. I keep track of all my CPD activities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| l. I have been subjected to a random CPD audit by my professional body | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

16. Thinking about CPD activities you have undertaken in the last three years, from the statements below please indicate the extent to which you agree or disagree with each using a scale ranging from 1 (strongly disagree) to 5 (strongly agree):

<i>CPD Activity</i>	Strongly disagree				Strongly agree
	1	2	3	4	5
a. My professional/regulatory body should require me to do CPD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. My organisation/employer should require me to do CPD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. It is my duty as a professional accountant to undertake CPD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. My career progress requires CPD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. My desire to be a better person requires CPD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Other, please specify:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

17. In choosing a CPD activity, please rate the importance of the following considerations using a scale ranging from 1 (Not at all important) to 5 (very important):

<i>Consideration</i>	Not at all important				Very important
	1	2	3	4	5
a. Cost	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. Location	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. Flexibility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. Length of time required to complete a CPD activity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
e. Face-to-face (versus online) CPD activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
f. Structured (versus unstructured) CPD activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
g. Other, please specify:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

18. Have you completed any on line CPD activities?

- Yes
 No

19. In relation to online CPD activities, please rate the following statements based on your experiences or perceptions, using a scale ranging from 1 (strongly disagree) to 5 (strongly agree):

	Strongly Disagree				Strongly Agree
	1	2	3	4	5
a. Online CPD activities are not effective for me because of my access to computer facilities (hardware, software, Internet connection)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b. I am able to carry out online CPD activities at any time when my work allows me, from anywhere I am connected to the Internet	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c. My employer encourages online CPD activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
d. My professional body encourages online CPD activities	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| e. I have knowledge of online CPD activities that are available from my organisation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| f. I have knowledge of online CPD activities that are available from my professional organisation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| g. I have knowledge of online CPD activities that are available from educational institutions | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| h. I have knowledge of online CPD activities that are available from commercial providers | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| i. Online CPD allows me to undertake a whole new range of CPD activities | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Part 2 About You

20. What is your gender?

- Male
 Female

21. What is your age group?

- Below 25 years
 Between 25-35 years
 Between 36-45 years
 Between 46-55
 Above 55 years

22. How many years of experience do you have working as an accountant?

- Less than 5 years
 Between 5-10 years
 More than 10 years
 More than 20 years

23. What is your country of permanent residency?

- Australia
 China
 Hong Kong
 Malaysia
 Singapore

24. Does your employment require you to travel?

- No
 Rarely, on average once or twice a year
 Occasionally, on average once or twice a quarter
 Often, on average once a month
 Very often, on average once a week

25. What industry best describes your organisation?

- Professional services
 Diversified/Multi-industries
 Government and Non-Profit Organisations
 Construction
 Computers and IT
 Education
 Finance
 Leisure and Entertainment
 Manufacturing
 Minerals and Resources
 Properties
 Service
 Transportation
 Others

26. How many employees are there in your organisation?

- Less than 20 employees
- 21-100 employees
- 101-500 employees
- More than 500 employees
- I have no idea

Thank you for completing this questionnaire.



Perceptions of accountants regarding ways of improving access and delivery of CPD

Summary of user respondent perspective to improving access and delivery of CPD

From a user respondent perspective there was a slight difference regarding online respondents who agreed that online CPD activities are effective for them because of their access to computer facilities with 55.2% agreeing with the statement compared to 47.8% of paper-based respondents.

A noticeable disparity occurs between online and in-person respondents regarding whether they were able to carry out online CPD activities at any time when their work allows them, from anywhere where they are connected to the Internet. Here, 58.4% of online respondents agreed compared to 48% of paper-based respondents.

Markedly less than half (41.4%) of online respondents agree that online CPD allowed them to undertake a whole new range of CPD activities compared to 35.2% of in-person respondents, which suggests that: (a) the differences are not sizable; and (b) online access does not equate to improved delivery of the product.

Summary of gender perspective to improving access and delivery of CPD

From a gender perspective there was a slight difference regarding the statement that online CPD activities are effective for them because of their access to computer facilities with over half of the men (55.4%) and just under half the women (49.2%) agreeing with the statement. Quite a reasonable disparity occurs between male and female respondents as to whether they were able to carry out online CPD activities at any time when their work allows them, from anywhere where they are connected to the Internet. Here, 59.8% of male respondents were in agreement compared to 49.2% of female respondents. In addition, noticeably less than half (41.8%) of male respondents and female respondents (36.3%) agree that online CPD allowed them to undertake a whole new range of CPD activities.

Summary of accounting experience perspective to improving access and delivery of CPD

From an accounting experience perspective there seemed to be little difference across all groups regarding the statement that that online CPD activities are effective for them because of their access to computer facilities with almost half of all groups agreeing (range: 45.7% to 55.6%).

Similarly, not much variance occurred with the statement as to whether they were able to carry out online CPD activities at any time when their work allows them, from anywhere where they are connected to the Internet. The range amongst all the groups hovered around 50% (range: 49% to 56.1%).

There seemed to be some differences regarding the statement that online CPD allowed them to undertake a whole new range of CPD activities. Despite less than half of all groups agreeing, there was some disparity between those who had worked for more than 20 years (42.6%) and those with less than 5 years experience (31.8%).

Summary of organisational size perspective to improving access and delivery of CPD

From an organisational size perspective there was very little difference amongst the organisational size groups as to online CPD activities are effective for them because of their access to computer facilities with the majority agreeing (range 50.2% to 55.4%).

More homogenous responses occurred amongst the organisational size groups as to whether they were able to carry out online CPD activities at any time when their work allows them, from anywhere where they are connected to the Internet. Here, the majority across all groups agreed with the statement (range 53.1% to 58%).

Respondents that belong to an organisation of less than 20 employees have a higher rate of agreement regarding the statement that online CPD allowed them to undertake a whole new range of CPD activities (47.2%) compared to 39.9% for 21-100 employees, and just over one-third (34.4%) of 101-500 employees and 35.5% of respondents from organisations with more than 500 employees.

Summary of organisational type perspective to improving access and delivery of CPD

From an organisational type perspective, there was little difference amongst professional services respondents (50.4% in agreement) and non-professional services respondents (52.8% in agreement) regarding whether online CPD activities are effective for them because of their access to computer facilities.

From an organisational type perspective, there seemed to be little difference amongst professional services respondents (54% in agreement) and non-professional services respondents (54.2% in agreement) regarding they were able to carry out online CPD activities at any time when their work allows them, from anywhere where they are connected to the Internet.

A slight difference regarding the statement that online CPD allowed them to undertake a whole new range of CPD activities exists between professional services respondents (35.7%) and non-professional services respondents (40.4%). With both somewhat below 50% this indicates that online CPD may improve access (making it easier) but it does not necessarily translate to an improved, or better, delivery of the product.

Are there regional differences in perceptions of the effectiveness of CPD activities?

Summary of Australian and Chinese organisational size respondent perceptions to CPD effectiveness

From an Australian perspective, differences occur between organisations with respect to whether the CPD activities they have undertaken in the last three years were pitched at the right level. Those in least agreement were respondents from very large organisations (more than 500 employees) with under half (46.4%) believing that CPD activities were pitched at the right level. This compares to almost two-thirds of respondents from 21-100 employees (65.5%) and 63.6% from those working with 101-500 organisations. This disparity results from the higher number of employees in very large organisations holding no view either way. With respect to Chinese respondents, the results are quite different. The highest level of agreement resulted from respondents in very large organisations (more than 500 employees) although even then just 38.8% agreed that the CPD activities they have undertaken in the last three years were pitched at the right level. Respondents from organisations with less than 20 employees reported the highest level of disagreement at almost one-quarter (23.8%). This was marginally below their agreement response rate (28.6%). Finally, around half of all respondents from China were neutral on the matter.

Almost 70% of Australian respondents who work in organisations with between 21-100 employees were satisfied with their CPD experience in the last three years. This result differs from very large organisations (45.7%), organisation with 101-500 employees (50%) and 55.6% for respondents in organisation of less than 20 employees. This disparity results from the lower number of employees in organisations with 21-100 employees holding no view either way. These results support the earlier assertion that those who work in large to very large organisations tend not to value CPD activities as highly as others. For Chinese respondents, the results are once again very different to Australia. The highest level of agreement resulted from respondents in very large organisations (more than 500 employees) with over one-third (39%) satisfied with their CPD experience in the last three years. For employees with 101-500 employees in the organisation 28.3% of respondents were satisfied with their CPD experience, while 27.1% of those with 21-100 employees were and only 23.8% of those in organisations with less than 20 employees. Once again, more than half of all respondents from China were neutral on the matter.

More than two-thirds of Australian respondents across all organisation sizes disagreed with the notion that CPD requirements should be a lot higher than the current requirements

(range: 68.2% - 75%). For Chinese respondents, the results are once again very different to Australia. The lowest level of disagreement resulted from respondents in very large organisations (more than 500 employees) with over one-third (34.2%) believing that CPD requirements should be higher than they currently are. The percentage of Australian respondents who believed current CPD tasks should be higher ranged from 7.7% - 11.4%. Further, for employees with 101-500 employees in the organisation 41.9% of respondents thought the current requirements were sufficient, as to did 52.1% of those in organisations with 21-100 employees and 61.9% of those working with less than 20 employees. High neutral responses were received from respondents in organisations with 101-500 employees (43.5%) and those with more than 500 employees (47.3%).

Summary of Australian and Chinese organisational type respondent perceptions to CPD effectiveness

Around 60% of Australian respondents from professional services (60.9%) and non-professional services (62.5%) agree that the CPD activities they have undertaken in the last three years were of high quality. Very few respondents disagreed (6.6% and 5.7% respectively). The results for China were quite dissimilar with 36.95% of professional services respondents and 25.8% of non-professional service respondents agreeing that the CPD activities they have undertaken in the last three years were of high quality. In addition, more than half remained neutral, while 10.75% of professional services disagreed compared to 19.7% of non-professional services.

Similar results for Australian organisation types also occur for the issue of whether the CPD activities they have undertaken in the last three years were pitched at the right level. Here, 59.6% of professional services and 55.7% of non-professional services respondents agreed, while only 8.6% and 9.45% respectively disagreed. Around one-third of respondents remained neutral on the matter. For China, once again those respondents working in professional services viewing CPD as being more effective for them. For instance, 42.7% agreed with the statement compared to only 28.8% of non-professional services respondents. In addition, more than half remained neutral, while only 4.9% of professional services disagreed compared to 16.2% of non-professional services.

More than half the Australian respondents from professional services (57.6%) and non-professional services (53.4%) were satisfied with their CPD experience in the last three years, compared to only 7.3% and 11.4% who were dissatisfied. Just over one-third (35%) of respondents for both organisation types remained neutral. The results within China were different with 42.7% of professional services respondents and 30.8% of non-professional

service respondents satisfied with their CPD experience in the last three years. This pattern demonstrates that in China's case, CPD activities seem to be more aligned to professional services employees. Other results showed that more than half of the respondents from both types (professional and non-professional) remained neutral, while only 3.7% of professional services disagreed compared to 13.6% of non-professional services.

More than seventy per cent of Australian respondents across both organisation types disagreed with the notion that CPD requirements should be a lot higher than the current requirements (73.6% for professional services and 72.1% for non-professional services). For Chinese respondents, the results are once again very different to Australia. Less than one-third (31.3%) of professional services respondents disagreed that CPD requirement tasks should be higher compared to 45.5% of non-professional services. Interestingly, just under one-quarter (22.9%) of professional service respondents agreed that CPD requirement tasks should be higher compared to 16% of non-professional services respondents. As a comparison, the percentage of Australian respondents who believed current CPD tasks should be higher was 6.1% for professional services and 10.9% for non-professional services. Finally, high neutral responses were received from respondents in professional services (45.8%) and non-professional services (38.5%).

What are the main challenges for CPD for the Asia Pacific Region?

Summary of Australian and Chinese organisational size respondent perceptions of the main challenges for CPD for the Asia Pacific Region

There was little variance in responses from Australian respondents that employees believe that cost is an important consideration when choosing a CPD activity with the range across all organisational sizes between 65.5% - 72.7%. These results are in stark contrast to those from China where between 25.8% and 38.3% considered cost as an important factor. Conversely, almost half (47.6%) of those respondents with less than 20 employees thought cost was not an important consideration while 27.7% of 21-100 employees, 29% of 101-500 employees, and 17.6% of those in organisations with more than 500 employees also thought cost was not an important consideration.

Location was also seen as an important consideration when choosing a CPD activity for a high percentage of Australian respondents. Specifically, the range across all organisational groups was 71% - 88.4%. Thus, location can be seen to be a critical factor. For Chinese organisational groups, location was somewhat less of an important factor. Only 38.1% of those in organisations with less than 20 employees cited location as important while the other groups' response ranged from 44.4% to 55.6%. Many respondents remained neutral on the matter (34% - 57.1%) across all groups.

There was marked differences between organisational groups in Australia regarding whether CPD flexibility was an important consideration. Those in very large organisation (more than 500 employees) had the lowest agreement percentage (54%) followed by 67.3% (21-100 employees), 77.1% (less than 20 employees) and 84.1% (101-500 employees). Thus, employees from large organisations value CPD flexibility the least. The results for China show that almost two-thirds (63.9%) of employees in organisations with 101-500 employees cite CPD flexibility as an important factor. In contrast to Australia, the group who valued it least were employees in organisation with less than 20 employees (42.9%) with over half (52.4%) in this group remaining neutral. The other two groups had approximately 55% cite its importance.

There was marked differences between organisational groups in Australia regarding whether length of time required to complete a CPD activity was an important consideration. Those in very large organisation (more than 500 employees) had the lowest agreement percentage (58.1%) followed by a rather large gap (71.2%) for employees in organisations with less than 20 employees and 72.7% for those with 21-100 employees. Finally, those respondents in organisations with between 101-500 employees had 84.1% consider length of time an

important consideration. Thus, employees from large organisations are least concerned with the length of time required to complete CPD activities. For Chinese respondents less than half agree across all groups with the lowest rate coming from those with less than 20 employees (28.6%) with the other three groups had scores ranging from 42.6% - 48.9%. Once again, a very large number of Chinese respondents remained neutral on the matter, for example 61.9% of those in the less than 20 employee's bracket.

There was little variance in responses from Australian respondents as to whether CPD activities were face to face (versus online) was an important consideration with the range across all organisational sizes between 40.3% - 48.1%. Conversely, the disagreement rate ranged from 22.2% - 30%. The results from China show that around one-third of employees from very large organisations (more than 500 employees) and smaller organisations (21-100 employees) agreed that whether CPD activities were face to face (versus online) was an important consideration. Those in very small organisations (less than 20 employees) only had 14.3% agree (42.9% disagree) while just over a quarter (27.4%) of employees (101-500 employees) also agreed. A very large number of respondents remained neutral on the matter (range: 42.9% - 53.3%) across all Chinese organisational groups.

There was slight variance in responses from Australian respondents regarding whether structured (versus unstructured) CPD activities was an important consideration for them when choosing CPD activities. The range across the four organisational groups citing it as an important factor was 50% - 62.8%. In addition between one-quarter and one-third of respondents remained neutral. The results from China show that respondents from very small organisations (less than 20 employees), had 28.6% agreement with the importance of structured (versus unstructured) in choosing CPD activities. This is significantly different to the three other organisational size groups where around half agreed (range: 46.8% - 54.6%). Further, almost one-quarter (23.8%) of respondents with less than 20 employees believed this was not an important consideration as to do another 19.4% from the organisational size (101-500 employees). The other two groups' rate was 4.4% and 5.7% (21-100 employees and more than 500 employees respectively).

Summary of Australian and Chinese organisational type respondent perceptions of the main challenges for CPD for the Asia Pacific Region

Over two-thirds of Australian non-professional services respondents (73%) as well as 65.3% of professional services respondents believe that cost is an important consideration when choosing a CPD activity (both have an 8% not important rating). This result stands in marked contrast to Chinese respondents where over one-third (36.2%) of non-professional services

and just over one-quarter (26.8%) of professional service respondents citing cost as an important factor. Further, both groups have just under a quarter of respondents (24%) that deem cost as no tan important factor when determining when choosing a CPD activity.

Location was also seen as an important consideration when choosing a CPD activity amongst 77.3% of Australian professional services respondents (6.7% not important) and 81.5% of non-professional service respondents (2.7% not important). This is in stark contrast to China where only 41.5% of professional services respondents thought location was important (15.9% not important) and just over half (50.3%) of non-professional service respondents (9.5% not important), while the rest remained neutral.

CPD flexibility was an important consideration when choosing CPD activities for 70% of Australian professional services respondents (7.3% not important) and 73.4% of non-professional services respondents (7.6% not important). Some discrepancy with the Chinese figures occur with under half of professional service respondents (48.8%) citing CPD flexibility as an important consideration (9.8% not important) compared to 58.7% for non-professional services respondents (6.6% not important). This lower agreement rate is due to over one-third of Chinese respondents (for both organisational types) holding no view either way.

The length of time required to complete a CPD activity was an important consideration for almost two-thirds (64.7%) of Australian professional services respondents (11.3% not important). This lies in contrast to non-professional services respondents where just over three-quarters (75.7%) thought it was an important factor (4.3% not important). Hence, time is a bigger factor/consideration for Australian non-professional services employees. Under half of Chinese respondents (professional and non-professional services) cited time as an important factor (46.9% and 43.8% respectively). Further, many respondents remained neutral (42% and 45.4% respectively).

Whether CPD activities were face to face (versus online) was an important consideration for fewer than half Australian professional services respondents (44%) and non-professional services respondents (42.6%). Both groups also had over one quarter who thought this was not an important consideration (27.3% and 26.2% respectively). With respect to China, the findings are quite similar to Australia. Under half of Chinese respondents (professional and non-professional services) cited face to face (versus online) as an important factor (44% and 42.6% respectively). Interestingly, a sizable number of respondents disagreed with this notion (27.3% and 26.2% respectively).

Finally, a little over half of Australian professional services (53.3%) and non-professional services respondents (53.6%) believed that whether the CPD activities were structured (versus unstructured) was an important consideration for selecting CPD activities. Approximately another one-third remained neutral (32% and 30.7% respectively). With respect to China, the findings are quite similar to Australia. For instance, a little over half of professional services (51.3%) and 48.7% of non-professional services felt that the structure of CPD activities was an important consideration. Another 42.5% and 40% respectively remained neutral on this matter.