Leading program curriculum reform: reflections on challenges and successes

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ABSTRACT

Major curriculum review and redesign at the higher education level demand transformative academic leadership and significant time commitment. However, the traditional university culture characterised by change aversion, complex bureaucratic processes, and a research dominated academic workload allocation and promotion system poses significant obstacles to teaching quality enhancement. This article presents the critical reflections of a Program Director (academic middle leader) at an Australian university on the challenges and successes experienced while leading a major accounting curriculum reform project. Conducted between October 2019 and May 2021, this project encountered constant disruptions due to the Global Covid-19 pandemic, organisational restructuring, the new external professional accreditaiton requirements. Academic middle leader's insights on the positive impacts and obstacles of major curriculum reform at the whole of a program level within a constantly evolving institutional environment provide valuable perspectives for both business education practice and policy reforms. The reflection has policy implications for university management to reassess strategic priorities with more balanced support for teaching and research in practice.

Introduction

Australian universities over the last 20 years have operated in a fast-changing context. Factors that challenge Australian universities include technological advancement, reduced government funding, and increased reliance on the fees income from international students (Lacy et al. 2017). The global COVID-19 pandemic brought unprecedented challenges to the financial viability of many Australian business schools with a significant proportion of international students. This has forced many of them to undertake organisational restructuring (Hogan, Charles, and Kortt 2021). Considering this disruptive environment in higher education, how do academic middle leaders (such as Program Directors, see Maddock 2023 for a review) lead major curriculum reforms to enhance teaching quality when faced with uncertainty and constrained resources in a continuously changing environment? How do they navigate through the

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university's traditional culture of individualism, change aversion, intraorganisational politics, and complex hierarchical bureaucratic processes to enhance teaching practice? These important questions remain unanswered. This article presents the critical reflections of a Program Director (PD) at an Australian university on leading a major accounting curriculum reform project over an 18-month period during the challenging time of global Covid-19.

Accounting programs in Australian universities have attracted a significant number of full-fee paying international students, leading the revenue generation for business schools and cross-subsidising research activities (Hogan, Charles, and Kortt 2021). With the increasingly globalised accounting practices (International Accounting Education Standards Board 2019), accounting educators are urged to shift from national-based accounting principles to those aligned with International Financial Reporting Standards (IFRS) and the digitalisation of accounting practice call for transformation in accounting curriculum (Yang and Farley 2019). The transformation requires accounting educators to transition from a traditional focus on technical knowledge and skills to a balanced curriculum that incorporates Information Communication Technologies (ICT), ethics, and professional (transferrable) skills (CAANZ 2020; IAES 2019). Despite the evolving context of the discipline, accounting education has been criticised for being '*too narrow and often outdated or irrelevant*' and driven by the interests of academics '*not by the demands of the market*' (Albrecht and Sack 2000, 43). Additionally, the accounting curricula are '*usually entirely divorced from other related disciplines*' (Howieson 2003, 89), resulting in the under-preparedness for graduates to be future-ready in a digitised world (Jackson, Michelson, and Munir 2022). Yet, current higher education literature rarely reports large-scale reforms to the university accounting curriculum despite the ever-changing context of tertiary education.

The objective of this article is to narrow the gap in the literature on the process of accounting curriculum reform at the whole program level from a PD's perspective. The term 'program' used in this article refers to a whole degree program that has a set of subjects approved by the university's academic governance body (i.e. the Academic Board) that qualifies a student for an award at the university. The term 'subject' used in this article refers to an individual unit of study making up the degree program.

Enhancing university teaching through curriculum development entails a transformative reflective practice. Biggs and Tang (2011, 24) explain that a transformative reflective practice requires educators to critically reflect on current practice, through the lens of a sound theory of teaching and learning, to '*enable the transformation from the unsatisfactory what-is*' (e.g. recognition of problems) to the '*more effective what might-be*' (e.g. actions taken to solve problems). Through continual transformative reflective practice, educators construe and appropriate a '*new or revised interpretation of the meaning*' of their experience as a guide to action (Mezirow 1994, 222), leading to an enhanced teaching practice. The focus on transformation in teaching practice makes action research a suitable methodology for curriculum reform (Harvey and Jones 2021). However, critical reflections on the major curriculum reform process through an action research approach, grounded in an explicit theory of teaching and learning, is underrepresented in the field of professional accounting education. This limitation will be addressed in this article.

This article makes two key contributions to educational research and practice.

First, documenting educators' experience plays a critical role in action research, particularly when tackling complex challenges related to curriculum and program improvement (Simmons et al. 2021). This article offers a critical reflection from an academic middle leader on leading a major curriculum reform at the program level. This reflection is grounded in the transformative learning framework (Mezirow and Taylor 2011; Taylor 2017) and employs constructive alignment (CA) as a guiding teaching theory alongside action research as the methodology. The critical reflections on challenges encountered through the project process indicate the transformative role of academic middle leaders in tackling those challenges through action learning and action research. Thus, the article has broader implications for other academic middle leaders to lead learning and teaching enhancement programs beyond the accounting discipline.

Second, set against an empirical setting of constant changes in higher education during the challenging period of the global Covid-19, this article provides critical insights into the significant challenges and opportunities faced by academic middle leaders in driving curriculum reform, particularly in a disruptive environment. The PD's strategic and reflective approach to engaging stakeholders, managing crises, and innovating curriculum serves as a valuable reference for academic leaders across disciplines. It demonstrates how challenges can be transformed into opportunities for teaching enhancement in similar institutional contexts.

The remainder of the article is structured as follows. Section 2 describes the PD's positionality in the context of the accounting program reform project. Section 3 justifies the use of action research for the project. Section 4 details the critical reflection on the project process, and Section 5 concludes the article.

The program director's positionality in the curriculum reform context

The positionality of a researcher in qualitative research refers to the position a researcher has chosen to adopt within a given study (Wilson, Janes, and Williams 2022). It is acknowledged that educators bring their own personal and professional experiences to the research process, where their critical reflection on the process can be influenced by their positionality (Yip 2023). Therefore, this article discloses the PD's positionality in the context of the curriculum reform project at an Australian University (AU). This disclosure will allow readers to evaluate how her positionality has influenced her action learning and action research approach to the major accounting program reform project.

The PD's career, spanning over 25 years in Australia and overseas across the teaching fields of accounting and education, has been characterised by her passion for student-centred learning and evidence-based teaching practice. The PD holds qualifications in both Accounting (PhD level) and Education (Master level) attained in Australia and China. She has extensive experience in managing and teaching Australian university accounting programs in Asia-Pacific countries. She serves/has served on internal and external committees on teaching and research activities, conducts interdisciplinary research in international accounting and higher education, and engages in leadership development programs. The PD is also an active member of leading national and international professional bodies across the fields of accounting and higher education. She has served as a technical reviewer of the

professional program of CPA Australia, one of the world's largest accounting bodies, demonstrating her expertise in the subject matter and her global perspective on accounting education. The PD's teaching outcomes include consistently positive feedback from students and peers at all program levels: coursework (undergraduate and postgraduate) and PhD supervision.

Beyond her individual teaching accomplishments, the PD has a track record of academic leadership in overseeing and enhancing teaching quality across multiple disciplines. She makes significant contributions to adopting an intercultural learning approach to internationalisation of accounting curriculum and promotes academic development in intercultural competency in transnational education programs. Her leadership in teaching has been recognised through prestigious national and international awards. These include the Australian Awards for University Teaching (AAUT) and a Senior Fellowship from Advance Higher Education (UK).

Since joining AU in 2019, the PD has faced significant challenges while leading reforms in the accounting curriculum, many of which reflect typical issues in Australian universities. The culture of academic autonomy and a history of prioritising research over teaching in academic workload allocation and promotion have led to a lack of collaboration in curriculum development at the whole program level (Harvey and Jones 2021; Long et al. 2020). Although AU has policies on the subject and program review, in practice, such policies often end up in ritual compliance (Fullan and Scott 2009). Curriculum misalignment across various subjects was prevalent in the then accounting programs, a problem highlighted in existing literature (Zimmer and Keiper 2021). Further, most discipline academics (subject experts) lack formal qualifications in teaching and learning beyond Graduate Certificate. Despite the university's policies suggesting academic promotions value scholarship of learning and teaching, in practice, educational research is often perceived as '*less privileged*' than discipline-specific research. This issue is prevalent not just in business schools (Sangster 2015) but also more broadly across non-business schools (Harvey and Jones 2021). As a result, a significant gap in curriculum development skills among discipline academics (Toohey 1999) has been evident, consistent with the observation in Biggs and Tang (2011, 45) that '*subject experts often do not have explicit and well-structured theories relating to teaching their discipline*' despite their knowledge of theories used in their discipline research. The PD also contended with an exponential increase in her workload, exacerbated by considerable reductions in the administrative support and her efforts to adapt to the swift change to online teaching during the global COVID-19 pandemic (Littleton and Stanford 2021). Compounding these challenges were the instability within the business school's leadership and the political resistance to change from entrenched senior staff determined to protect their own legacy (Diamond 2008). Furthermore, the 2020 announcement of significant changes in national professional accreditation requirements necessitated a strategic approach to the accounting program reform to ensure they aligned with the new accreditation standards.

The PD's interdisciplinary expertise in accounting and education, coupled with her leadership skills and international experience laid a solid foundation for addressing curriculum reform challenges. She adopted action learning and action research approach to strategically transform the challenges into opportunities for curriculum improvement.

Curriculum reform through action learning and action research

This article draws on the application of action learning (McGill and Beaty 1995; O'Siochru et al. 2021) and action research to enhance teaching quality in the higher educational context (Biggs and Tang 2011; Harvey and Jones 2021; Jensen and Dikilitas 2023; Kember 2000; McNiff 2013; Zuber-Skerritt 1992, 2015). Action learning (AL) involves a continuous process of learning and reflection where '*individuals support colleagues and learn with and from each other by working on real problems and reflecting on their own experiences*' (McGill and Beaty 1995, 21). Similarly, action research (AR) '*seeks the development of theoretically informed practice for all parties involved*' (Harvey and Jones 2021, 176). Kember (2000) explains that compared to AL, AR is more often used in the literature because the latter involves a methodical and rigorous form of action learning which leads to published outcomes whereas action learning rarely does. This article adopts the view that AL and AR are closely related in the context of curriculum reform because both result from educators' active learning experiences through taking actions and critical reflections.

The project documented in this article carries the key characteristics of AL and AR (Kember 2000, 21–25): concerned with social practice (e.g. identifying issues in accounting programs); aimed towards improvement (actions taken to resolve the issues in accounting programs and enhance learning and teaching); a cyclical process (multiple and messy steps in the reform process); pursued by systematic enquiry (research-informed curriculum reform); a reflective process (transformative learning process through critical reflection); participative (widening collaboration as the project progressed); and determined by the practitioners (a collaborative and transformative learning process driven by the academic middle leader).

This article uses the terms 'action learning' and 'action research' interchangeably, highlighting its focus on the PD's critical reflections on the actions undertaken to drive
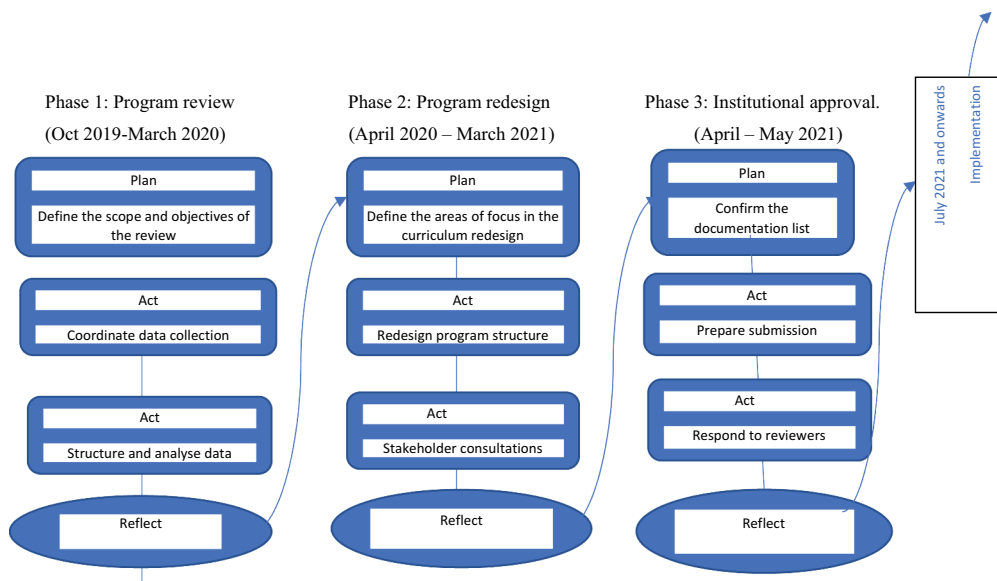

Figure 1. The iterative project process from action learning and research perspective.

the transformative process of accounting curriculum reform. Consistent with the teaching quality enhancement literature, this article considers curriculum development as a '*continuing action learning cycle of reflection, application, and evaluation*', not a '*one-off process*' (Biggs and Tang 2011, 281). It should be noted that Figure 1 is a simplified diagram of the project's process, like the way AR is commonly portrayed in the literature, as a series of plan-act-reflect steps within each cycle. Such spiral self-reflective cycles have '*the normal limitations of modelling and graphically representing complex processes*' because it can create an illusion that '*the facets of the cycle are discrete and always follow in neat sequential steps*' (Kember 2000, 21). The actual process (as described below) of this complex curriculum reform project was more dynamic, multi-directional, and iterative within each phase (Biggs and Tang 2011) than the process depicted in Figure 1.

Phase 1 Curriculum review (Oct 2019-March 2020) involved multi-step processes of collecting and refining internal and external data to critically evaluate the accounting curriculum. It paved the way for engagement with action learning through collaborative examination of the problems in the existing accounting programs. Drawing on her interdisciplinary expertise, the PD led the design of the curriculum review methodology through the lens of CA and AR (Figure 2). She led a working party of four members (including two senior academic members) and a team of 17 accounting-discipline academics to systematically review 11 accounting programs which involved 51 core subjects. The identification of critical issues during this initial AR phase directly informed the subsequent phase (Phase 2). This structured yet flexible approach highlights the responsiveness inherent in AR and the PD's commitment to enhancing teaching practice through collaborative inquiry and evidence-based action.

Phase 2 Program curriculum redesign (April 2020-March 2021) focused on revamping undergraduate and postgraduate accounting program curricula through the lens of CA to strategically address critical issues in Phase 1, benchmarking with best practice in curriculum design. This phase was the most challenging yet fulfilling process. The PD and
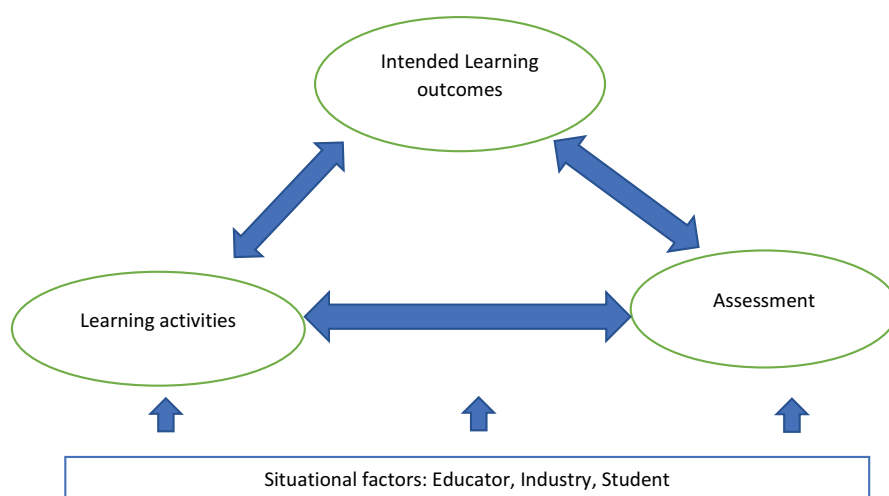

Figure 2. Integrated curriculum development model through constructive alignment (Biggs and Tang 2011; Fink 2013) overlaid with the action research cycle (Figure 1).

her team overcame significant challenges, exacerbated by the uncertainties from organi-sational restructuring and the new professional accreditation standards during the global COVID-19 pandemic. Through collaborative action learning, they negotiated new pro-gram structures responsive to the broader context of the accounting discipline.

In this phase, the PD's role transformed significantly. She proactively engaged with both internal and external stakeholders, including the Accounting Industry Course Advisory Committee and international accreditation bodies, to co-design the program curriculum and gather new data for analysis through multiple iterations of new program structure proposals by incorporating stakeholders' feedback. The PD led a group of 13 subject experts from multiple disciplines to redesign 25 core subjects within the new program structures, ensuring the alignment with the new professional accreditation standards, student learning needs, and industry expectations.

Phase 2 exemplified the inherent complexities and non-linear action cycles typical in major curriculum reform, which are often disguised by neatly presented graphical models of AR. It showed the intensive, collaborative efforts required for meaningful curriculum reform. The completion of Phase 2 set the stage for Phase 3, which aimed at navigating through institutional bureaucratic hurdles to enact the planned revisions.

Phase 3 Institutional program revision approval (April – May 2021) focused on the PD's strategic navigation through the vertical bureaucratic system of AU's curriculum approval process. A total of 103 revision documents were submitted to the University's course governance system, far exceeding the University's average of nine items for the same period. This achievement reflects the depth and breadth of the major curriculum reform efforts. It also illustrates the iterative process of preparing, submitting, and revising documents based on feedback, embodying the cyclic nature of AR. However, this phase also revealed the problem of clumsy administrative procedures in higher education, hindering enacting substantial curriculum changes. It highlights the need for a streamlined procedural process to support continuous curriculum improvement, reflect-ing the principles of AL and AR in driving process improvements within higher education.

Critical reflections on the three phases of the project process

Phase 1 – program review

Plan

In the planning stage, the PD led the working party to define the scope and objectives of the curriculum review. In response to the challenges of curriculum reform that she faced at AU, the PD employed CA as an explicit theoretical framework (Biggs and Tang 2011). She initiated and implemented an evidence-based review process (Barak 1982), engaging extensive data collection from internal and external sources. Internal data covered pro-gram and subject descriptions, program intended learning outcomes (CILOs), program structures, subject syllabi, assessments, institutional data of student evaluations, AU teaching and learning policies, and focus group interviews of accounting students. External data were sourced from interviews with employers, national student survey data, a review of the accounting programs in Australian universities, and a review of current industry and educational research. This review methodology aimed to ensure an

evidence-based curriculum review responsive to the broad context of the accounting discipline.

Act

The data were collected over three months, with the administrative support of the business school. The data were then refined several times for analysis from two perspectives: First, assessing the program alignment with the broader accounting-discipline context, integrating educational, student, and industry situational factors, consistent with Fink (2013). Second, examining the alignment of core subjects regarding ILOS, assessments and teaching and learning activities, using CA as an explicit teaching framework (Biggs and Tang 2011).

The analysis revealed a critical need for closer alignment of program ILOs with the dynamic context of the accounting discipline. Howieson's (2003) observation was still relevant and applicable: '*limited attempts to interrelate the various topics to each other or to place them in a realistic and interesting business context*'. Despite the program curriculum's compliance with most of the technical skills required by the then (2019) accreditation standards, a gap was identified in meeting industry and student expectations. A notable gap was the integration of ICT, particularly in the application of commonly used accounting and business intelligence tools into the curricula, resonating the findings of Jackson, Michelson, and Munir (2022). Another significant gap identified was the curriculum's failure to systematically develop accounting students' professional skills, such as critical thinking, judgement, and interpersonal and communication skills, expected by the International Accounting Education Standards (International Accounting Education Standards Board 2019).

Phase 1 review uncovered the most serious issue in the program structures across 11 programs at undergraduate and postgraduate levels. Notably, the substantial overlap among these programs created confusion among students when selecting their preferred fields of study. The PD followed up the issue with relevant internal stakeholders. Her inquiry revealed that the issue originated from the history of the vertical bureaucratic system including intraorganisational politics where there were political forces within the school that dictated how things were done, leading to important decisions such as program structures made behind closed doors, and consensus being built around table, not on evidence. This issue is typical in higher education, as argued in Fullan and Scott (2009). Consequently, these institutional challenges deterred previous program directors from fully applying themselves to solving this problem.

The examination of ILOs, assessments, and teaching and learning activities highlighted misalignment between them, with a need for clearer and more responsive curriculum design. Student feedback revealed their dissatisfaction with the clarity and the relevance of assessment to ILOs, and the way the feedback was provided. Such feedback underlines the contradictions between teaching and learning (Taras 2002). To gain a deeper understanding of the assessment issue, the PD collected additional data of assessment tasks in accounting core subjects. Analysis of the new data confirmed the lack of variety in the assessment methods. Commonly used assessment methods included multiple-choice questions (with questions designed to test lower cognitive

skills), short-answer home assignments, and traditional written closed-book final exams. The lack of diversity in assessment methods resulted in a range of technical (e.g. application of ICT to problem solving) and professional skills (e.g. interpersonal communication and judgement) not being adequately assessed. The issues in assessment methods reflect the need for incorporating diverse best practices in assessment and feedback (Jackel et al. 2017), the critical elements of effective teaching and a positive student learning experience.

Reflect

The comprehensive review undertaken in Phase 1 revealed several critical areas for improvement within AU's accounting program, specifically concerning program structures, ILOs, and assessment methods. Engaging in open, constructive dialogues with the working party members, subject coordinators, the business-school leadership team, and accounting employers was critical. These discussions, driven by a commitment to '*purposeful action and two-way communication*' (Fullan and Scott 2009, 88), aimed to achieve a common understanding of the necessary curriculum reforms. This collaborative approach not only ensured a shared vision for change but also promoted the importance of collective ownership in the action learning process.

In these dialogues, immediate, actionable insights emerged, identifying aspects of student support, teaching practices, and feedback mechanisms that could be enhanced directly within the existing curriculum framework. This strategic focus on actionable insights reflects a core principle of AR: the emphasis on practical solutions to observed problems. The PD initiated a community of practice (Wenger 2010) in evidence-based, continual, and reflective teaching and learning innovation through regular staff meetings. This initiative encouraged accounting academics to critically assess and share their teaching practices, promoting a grassroots approach to enhancing teaching practice.

The more challenging issues revealed in Phase 1 required strategic curriculum revisions (program structures, redefined ILOs, assessment design) in Phase 2.

Phase 2 – program redesign

Plan

Phase 2 was lengthy and disorderly, shaped by the rapidly changing institutional environment during the period between April 2020 and March 2021. The iterative action cycle of plan-act-reflect was particularly fluid with multiple rounds of revisions of program structures and new data collections. This phase showcased a transformative learning process through continually taking actions in response to the fast-changing environment.

Starting in March 2020, the global COVID-19 pandemic affected the financial performance of Australian universities (Littleton and Stanford 2021), triggering a swift strategic reassessment of priorities and resources at AU. By April 2020, the institution had to cut over 400 jobs as part of organisational restructures, signalling the depth of the financial strain. The administrative support to the PD was discontinued, leading to a substantial increase in the PD's workload. In response to the crisis, in June 2020, AU announced a new program structure (known as course architecture) rules alongside other measures aimed at rationalising programs and subjects. In September 2020, professional accreditation bodies introduced new accounting accreditation guidelines emphasising ICT skills and

accounting professional skills (PCAs), in line with updated international accounting education standards. It indicated a shift towards an integrated accounting curriculum that develops both technical and professional skills (CAANZ 2020; Jackson, Michelson, and Munir 2022). Following this, in October 2020, AU rolled out a revised graduate capabilities (GC) policy set for implementation in 2021, reinforcing the PCAs of accounting programs. The updates to professional accreditation guidelines and the GC confirmed the findings from the Phase 1 review. These changes presented a great opportunity to address the challenge of resistance to curriculum change.

The global COVID-19 pandemic accelerated the shift to flexible online teaching, a change that under normal circumstances might not have occurred so swiftly at AU. This shift has been embraced at all management levels, sparking innovations in teaching and assessment methods. This crisis provided an excellent opportunity to strategically address legacy issues of accounting program curriculum and transform AU's accounting program into a student-centred curriculum, responsive to the broader discipline context of accounting.

Act

To overcome the challenges of curriculum reform, the PD adopted the tactics of logical arguments and evidence (Schriesheim and Hinkin 1990) to facilitate a series of constructive dialogues among key internal and external stakeholders.

Internally, the PD transformed curriculum reform challenges into academic development opportunities by conducting workshops that engaged department members in a collaborative analysis. In these sessions, they collectively reflected on new accreditation and GC guidelines alongside Phase 1 review findings, identifying current curriculum gaps and exploring their impact on the proposed program structures and redesign efforts. She also coordinated cross-disciplinary collaboration, engaging subject coordinators, and an AU's education development specialist in a transformative reflective process that encouraged the sharing of insights and challenges. This approach fostered a culture of co-creation of program curriculum, where diverse perspectives were valued and integrated into the design process.

The PD's reflective journal documented feedback from subject coordinators on an earlier draft of the program proposal:

> The enthusiastic response to interdisciplinary integration and new ICT subjects shows they meet current educational demands. However, concerns about the absence of a capstone project reveal a shortfall in offering students an integrated learning experience for practical application of their knowledge and skills. Such feedback necessitates a re-evaluation of curriculum components to develop accounting profession's expected competencies. The inclusion of ethics and sustainability suggests the shifting societal role of accountants.
>
> Questions regarding subject consolidation and integration of ICT indicates the importance of clearly justifying curriculum changes to ensure understanding and support from internal stakeholders. Comments like, 'I will contribute more as I keep thinking about it,' signal a commitment to ongoing collaboration and dialogue for curriculum enhancement.

Feedback from internal stakeholders was integrated into subsequent refinements of the program structure and curriculum design across several iterations of the proposals.

The PD conducted extensive consultations with industry partners and professional accreditation bodies to ensure the proposed accounting program curriculum aligned with the broader context of the accounting discipline. Feedback received was incorporated into refined program proposals. This iterative process and the feedback received were documented in the PD's reflective journal:

> Feedback from industry partners indicates the proposed program structures' strong alignment with the evolving needs of the accounting profession. Comments like 'the proposed course structure definitely aligns to how the accounting profession is heading in industry' affirm that the program reform is on the right path. Further validation comes from remarks emphasising the profession's growing demands for professional skills beyond traditional accounting technical skills, such as 'partnership, insights, influence, and business advisory', suggesting the curriculum redesign is responding to the dynamic landscape of accounting.

> Industry feedback also highlights the importance of integrating ICT into the curriculum, with specific mentions of enhancing the program curriculum with a sound understanding of law and strengthening the profession's credibility through ICT subjects. This acknowledgment points to the effectiveness of the program reform in preparing graduates for future challenges. However, suggestions for including ICT tools like Tableau and Power BI reveal opportunities for further refining the program to adapt to the changing industry expectations.

It took multiple rounds of revisions through continually incorporating feedback from external and internal stakeholders to achieve the optimal program structures of undergraduate and postgraduate accounting programs. The revised structure addressed the legacy issues of redundant and dated programs by rationalising formerly 11 programs into two featured programs. The revised program curriculum focuses on progressively building students' accounting technical and professional skills (CAANZ 2020). The revised program structures also addressed the previous lack of flexibility, offering students opportunities for interdisciplinary study beyond accounting and for learning in the workplace. This structural reform broadened the scope and depth of discipline studies and expanded career options for students. They also improved the inclusiveness of higher education participation by offering flexible pathways to a more diverse range of domestic and international students.

After the preliminary approval of the proposed integrated accounting program structures, the PD encountered the challenge of redesigning the curriculum of core subjects within the revised program structures under very tight timelines. This situation arose from the multi-layered curriculum revision approval process, further complicated by the university's rapid transition to a new course management system. To address this, the PD initiated two taskforces for undergraduate and postgraduate programs, respectively comprising discipline experts to redesign 25 subjects. The establishment of taskforces reflects the commitment to collaborative action, enabling discipline experts to contribute their expertise in a focused manner.

In response to the challenge of enhancing the integration of ICT in accounting programs, the PD facilitated a collaborative design process with data analysts, IT experts, and industry partners, incorporating analytical tools and introducing new business analytics subjects. This ensured the curriculum's alignment with industry standards and the growing demand for data analytics skills (ACCA 2020), making the program more relevant and forward-looking.

In line with research on good practice in curriculum development (Jackel et al. 2017), and to address the challenge of the deficiency in curriculum development skills among subject experts, the PD collaborated with an education developer to provide customised professional development workshops on designing ILOs and assessment. Furthermore, to align ILOs design with the broader context of the accounting discipline, the PD drew on her interdisciplinary expertise and the good practice in ILOs design (Popenici and Millar 2015) to develop a reference guide (the Guide) for the taskforce members to systematically redefine ILOs, revise subject descriptors, and redesign assessment methods. The Guide adopts plain language principles (Greer 2012) to advise discipline experts to use student-friendly language and avoid jargon to enhance the inclusiveness and relevance of accounting programs for students from diverse cultural and language backgrounds. Appendix 1 provides an example of the redefined program CILOs.

The revised assessment design diversified methods to effectively evaluate more balanced accounting technical and professional skills (Race 2014) by incorporating practical demonstrations and simulations alongside traditional quizzes.

Through a coherent, collaborative, and focused teamwork approach, major revisions to program structures and subjects were completed, positioning them for formal institutional approval.

Reflect

The crisis presented by the global COVID-19 pandemic and the ensuing institutional challenges acted as a catalyst for the PD to leverage her positionality to drive innovative teaching practice and program reforms. The introduction of new ICT subjects and the emphasis on integrating professional skills reflect a constructive alignment with industry trends, showcasing the PD's deep commitment to student-centred curriculum reforms.

The PD's approach to curriculum reform reveals the strategic negotiation of power dynamics between various stakeholders, including internal subject experts, management team, external professional accreditation bodies, and industry partners. Her role as an academic middle leader, employing logical arguments and evidence to facilitate consensus, exemplifies the exertion of persuasive power on convincing key stakeholders' buy-in of the curriculum reform (Fullan and Scott 2009). By transforming challenges into opportunities for collaboration, the PD effectively drew on the collective power of stakeholders fostering a culture of co-creation and shared ownership of the curriculum redesign process (McKimm et al. 2023), responsive to the broader context of the accounting discipline.

The feedback mechanism served as a tool for power sharing, enabling stakeholders to influence the reform's direction and ensuring their perspectives were integrated into the final program structures (Harvey and Jones 2021). Her reflective practice, documented in her journal, indicates the continual negations and rebalancing of power among stakeholders. This reflection process ensured transparency and inclusivity but also highlighted the importance of adaptability and resilience in overcoming power imbalances and resistance to change.

Phase 3: institutional approval

Plan

In response to the continual challenges of the bureaucratic curriculum revision pro-cess, the PD developed a strategic plan that included the preparation of extensive documentation and proactive engagement with key stakeholders at each level of approval. While many Australian universities have the issue in bureaucratic processes characterised by a vertically structured yet overly complex system (Fullan and Scott 2009; Hurlimann, March, and Robins 2013), the one at AU in 2021 was extremely complicated. AU's system was designed to ensure that revisions undergo thorough scrutiny and are aligned with institutional policies in line with the new course archi-tecture rules and the AU's hasty implementation of an online curriculum approval system. For example, beyond the initial taskforce peer review at the department level, the process included three additional layers of review at the school level and three more at the college level, culminating in a review by the University Course Committee (UCC). Once the UCC endorses a proposal, the Academic Board formalises the endor-sement. The documentation required for UCC approval was (and still is) extensive, and each review level had its own submission deadlines. Therefore, the planning in this phase was focused on collaborative problem identification and the development of strategic responses to anticipated challenges, embodying a readiness to adapt and iterate based on stakeholder feedback.

Act

The institutional endorsement process at the business-school level proved to be the most challenging part of the entire approval process. This is not totally unexpected due to the disruptions caused by leadership turnover and the politically sensitive nature of a major curriculum revision, already warned in prior literature (Diamond 2008; Wolf 2007). For example, the Dean's position being filled several times in less than six months, alongside key leadership roles being temporarily filled. Such frequent changes caused the resur-gence of a departmental silo mentality, further complicating the process.

In response, the PD engaged in a series of spirited and constructive dialogues with the management team. These discussions were aimed at advocating for the proposed accounting program structures, emphasising their alignment with industry expectation and student success. Her adaptive strategy reflected the principles of action learning by leveraging real-world challenges as learning opportunities and working collaboratively to address them (McKimm et al. 2023).

A particular instance illustrating the operational challenges was the school-level review process, where the PD encountered a lack of review criteria, particularly from reviewers outside the accounting discipline. This situation led to a superficial peer review process, such as the misinterpretation of the verb '*explain*' in an ILO statement of an introductory accounting subject in the postgraduate coursework program. They argued that '*explain*' can only be used for a lower-level learning outcome and should not be used at the postgraduate level. However, '*explain*' is the verb specifically required by the new accred-itation guidelines in the context of professional accounting practice and is listed among verbs related to both lower and higher levels of thinking skills in Bloom's taxonomy (Popenici and Millar 2015).

Despite facing significant hurdles, the PD and her team drew insights gained from actively navigating the administrative challenges to secure the Academic Board's approval for major revisions to the accounting program curriculum. The submission of the extensive 103 revision documents demonstrates the scale of the reform. However, this also reflects the demanding workload assumed by the PD to prepare the submission documents (approximately 200 hours over four weeks' elapsed time), while undertaking her normal teaching duties. It is worth noting that a positive outcome achieved at the organisational level was the streamlined peer review process at the business school in response to the constructive feedback provided by the PD.

Reflect

Reflecting on the entire process, the PD's experience validates the problematic university bureaucratic system of curriculum revisions, aptly described as '*cumbersome, inflexible, and lengthy*' by Hurlimann, March, and Robins (2013, 639). While academic governance structures are essential for maintaining academic standards and quality, an overly bureaucratic process may stifle innovation. The PD had to navigate daunting multiple levels of review. Her experience indicates such an inefficient system will deter academics from initiating curriculum innovations due to the anticipated administrative burden. In rapidly evolving fields like accounting, such a lengthy administrative process could result in delay in the implementation of critical curriculum changes.

The critical examination of the challenges faced, and the successful outcomes achieved in this phase highlights the role of AR in enhancing transformative reflective practice. By engaging in constructive dialogue with academic governance administrators and clarifying the internal peer review requirements, the PD applied a systematic inquiry to solve problems and improve practices. The outcome of streamlining the peer review process at the business school, in response to the PD's constructive feedback, showcases an effective application of action learning principles. By identifying a problem (procedural ambiguity), implementing a change (clarifying review criteria and guidelines), and observing the outcome (improved review process), the PD contributed to organisational learning and improvement (Riel 2019). This not only addressed the immediate issue but also contributed to a broader understanding of how to facilitate more effective review processes in the future.

Discussion and conclusion

This article documents the lived experiences of an academic middle leader in driving the accounting program curriculum reform in an Australian university amid the global COVID-19 pandemic. It highlights how an academic middle leader, such as a Program Director, can strategically approach the challenges of complex curriculum reform in higher education. The article highlights the potential of transformative reflective practice in academic leadership by emphasising the importance of collaborative inquiry and active learning from taking actions to adapt to the continuously changing environment. The PD employed constructive alignment as an explicit teaching framework (Biggs and Tang 2011) for the curriculum reform process. The PD's ability to draw on educational theories and apply them within the context of accounting education illustrates the value of interdisciplinary knowledge in leading major curriculum reform.

The curriculum reform journey was characterised by dynamic plan-act-reflect cycles, highlighting the significant role of academic middle leaders in driving transformative learning processes. Each phase of the project demonstrated an intricate mix of collaboration, inquiry, and action central to effective curriculum improvement through AR (Zimmer and Keiper 2021). Phase 1 set the stage with a critical review that fostered a shared vision for change, emphasising the power of collective ownership and actionable insights. Phase 2 demonstrated the dynamic engagement with internal and external stakeholders, leveraging evidence-based decision-making to navigate the intricacies of curriculum redesign. Finally, Phase 3 confronted the cumbersome realities of bureaucratic approval processes. The AR framework facilitated a responsive and flexible approach, enabling the PD and her team to incorporate evolving insights into their curriculum reform efforts.

Critical reflection on the three phases of the project process confirms Kember's (2000, 23) view that action research in practice is '*rarely as linear and orderly as it might appear in an initial plan or a final report*', and '*phases of a project can become out of step requiring parallel action*'. While the plan-act-reflect steps were all present, there were often overlaps between the steps, leading to multiple spirals as topics (e.g. organisational restructuring, program and subject rationalisation, revised professional accreditation requirements) and subtopics (e.g. online teaching, assessment) kept emerging.

The reflections on the PD's experiences offer invaluable insights into the complexities of leading curriculum reform in times of both internal and external turbulence. The global COVID-19 pandemic intensified the existing challenges of curriculum reform, testing the resilience, flexibility, and innovative capacities of the academic leadership and the broader university community (de Los Reyes et al. 2022). The PD's strategic response to the challenges demonstrates an adaptive and transformative leadership style that is responsive to evolving circumstances (McKimm et al. 2023). Facing an exponential increase in workload and resurgence in intraorganisational politics during the global COVID-19 pandemic highlighted the PD's personal resilience. The PD's leadership demonstrated an acute awareness of barriers and a commitment to fostering a collaborative teaching practice across multiple disciplines. Her resilience and strategic action were crucial in maintaining the momentum of the curriculum reform process despite external pressures. The PD's role in this context was transformative in driving curriculum reform processes, emphasising the importance of collaborative inquiry, stakeholder engagement, and the strategic management of power dynamics and institutional bureaucracies.

The pandemic's impact, while presenting significant challenges, also served as a catalyst for innovation. It compelled the university community to embrace change with greater urgency and creativity. This period of turbulence also brought to light the exceptional achievements in academic development under the PD's guidance, such as attaining a record number of teaching recognitions and witnessing continuous improvements in student satisfaction, contrary to the national trend (Neves and Brown 2022; QILT, 2020).

The PD's experience in leading the major curriculum reform project highlighted institutional challenges, including the PD's sacrifice of personal research endeavours and the broader issue of academic middle leadership roles being undervalued and under-resourced (Maddock 2023). Her reflection revealed the broader system issues within higher education, where teaching and learning innovations have continuously been overshadowed by the prioritisation of discipline-specific research (Long et al. 2020;

Sangster 2015). It is imperative for university senior management to promote a collaborative culture that extends across disciplinary boundaries, recognising and valuing discipline-specific research into teaching and learning (Fullan and Scott 2009). It is equally imperative for university senior management to review its current policies and practices to create a more supportive institutional infrastructure for teaching and learning (Biggs 2014). The complexities that the PD endured in navigating the university's bureaucratic process highlight the urgent need for streamlined administrative systems that can better support the curriculum innovation (Hurlimann, March, and Robins 2013).

The lessons learned from this project extend far beyond the confines of curriculum reform. They speak to the core of collaborative action research as a suitable methodology for transformative learning through implementing constructive alignment. By reflecting on the PD's experiences and translating these insights into actionable strategies, senior management of higher education can foster a more resilient, innovative, and supportive academic culture. This not only enhances the institution's ability to adapt to immediate challenges, such as those presented by the global COVID-19 pandemic, but also positions it to thrive in the future.

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Disclosure statement

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Appendices

Appendix 1: Bachelor of Accounting Program Intended Learning Outcomes (CILO) before and after the revision

CILOs before revision	CILOs after revision
(1) Research: Identify, source and analyse information relevant to business and social challenge (2) Think: Evaluate a range of alternate solutions to business and social challenges, and account for potentially competing economic, ethical, social and commercial perspectives in a responsible manner (3) Solve Problems: Devise innovative recommendations to business and social challenges, base the identification of the elements of a problem and the application and evaluation of problem-solving approaches (4) Communicate: Communicate professionally and effectively with a range of stakeholders, using a variety of modes of communications and appropriate tools (5) Work with Others: Engage professionally and effectively to contribute to the success of a multicultural team, in a manner which is respectful of the needs, values, personalities and capabilities of others (6) Work with Digital Technologies: Utilise digital technologies to identify, source, analyse and communicate information relevant to business and social challenges (7) Demonstrate a sound knowledge and understanding of accounting principles required to practice in a dynamic and competitive business environment (8) Demonstrate and critically justify the use of specific accounting information in effective decision-making in a range of organisational contexts (9) Select and apply appropriate financial (accounting) and non-financial tools to a variety of problems relating to sustainability, environmental, social and business settings (10) Draw upon relevant accounting principles, perspectives and theories to inform professional values and practices and ethics (11) Communicate professionally and effectively with a range of audiences, for a variety of purposes, using appropriate accounting tools (12) Search for, locate and assess accounting information to best align business processes, strategies and internal capabilities with its external opportunities	(1) Demonstrate broad and coherent theoretical and technical knowledge and skills in accounting and general business disciplines. (2) Critically apply accounting knowledge, skills, and data analytics tools to solve accounting problems. (3) Effectively interpret financial and non-financial information and communicate to a range of stakeholders from diverse backgrounds. (4) Exercise professional judgement to solve routine accounting problems in business contexts from social, ethical, economic, regulatory and global perspectives (5) Review performance feedback to identify learning opportunities and develop strategies for self-improvement.