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Building Organisational Commitment to Counteract Brain Drain from Southern Hemisphere Accountancy Firms

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ABSTRACT

With countries increasingly thinking like organisations as they recruit and retain global talent, it is posited that High Commitment Management (HCM) Human Resource Management (HRM) systems could be applied to help stem the brain drain, particularly in highly mobile/low organisational commitment professions such as Accountancy. In an online survey, 1,520 expatriate accounting professionals indicated whether they would return to New Zealand, current pushes and pulls on their career intentions, and changes needed to enhance pull forces back to New Zealand. The paper discusses these issues and explores how the evidence gathered can be used to improve commitment to accountancy firms thus, developing the profession in an Asia Pacific country.

INTRODUCTION

Many countries today are experiencing what is widely termed 'brain drain' (Crush 2002, Torbat 2002). Brain drain, or the loss of talented professionals from smaller to larger economies, affects not only countries, but also the organisations within them and the occupations they support. Brain drain is thereby damaging to a range of groups who share a common interest in finding ways to retain and reattract skilled employees. That need is logically sharpest of all for those professions whose workers are the most mobile. In accountancy, for example, mobility is facilitated by the universality of its qualifications, language, and standards. Not surprisingly then, accountants as a profession have been reported to have relatively low levels of organisational commitment to particular employing firms (Pfeffer & Veiga 1999). That finding is important because organisational commitment may be a key incentive to remain with a firm, either by never leaving it in the first place or by returning to it after periods spent working overseas (Swales 2004). This study explores whether Human Resource Management (HRM) theory, and in particular HRM theory that focuses on building organisational commitment, can be adapted to help redress brain drains in accountancy. The study achieves its goal by asking accountants themselves why they are leaving and not returning, and cumulatively linking these explanations to the principles of High Commitment Management (HCM) HRM. In the process, HCM is extended to global careers to

enhance understanding of global mobility in the profession of accounting in an Asia Pacific country.

The globalisation of labour markets has impacted significantly on worker mobility, with the greatest impact being on professionals who engage in knowledge work (Crush 2002). This enhanced mobility affects nations, firms, and occupations alike, which all must struggle to retain a reasonable share of the world's professional talent (Drucker 1992). Given that shared goal, it is reasonable to expect that theories and research in one domain may be able to assist measures to counteract brain drain in another. Hence, the dynamics of brain drain for nations may not be radically different from the processes of turnover for organisations (Rosenblatt & Scheaffer 2001).

A range of countries in the world today have concerns about the loss of highly educated, trained, and skilled professionals, which has the potential to severely inhibit economic growth through the loss of significant resources (Sani 2000, Creehan 2001, Djalal 2001). Countries expressing concern include, for instance, Australia, Canada, France, India, Iran, Russia and Germany (Torbat 2002). Those concerns may become amplified as an economy becomes smaller, is more reliant on migration for its continued development, and is geographically remote (Carr, Inkson & Thorn 2005). A country that meets all of these criteria, and is, therefore, a prime example of how brain drain detracts from economic development, is New Zealand. For example, it is estimated that, at any given time, around 850,000 New Zealanders or around 22 per cent of the total number of New Zealanders, are living abroad (Hugo, Rudd & Harris 2003). Furthermore, it is reported that some 24 per cent of New Zealand university graduates leave for overseas (Collins 2005). It has long been common practice that a young New Zealander, having completed his/her education, will seek adventures abroad on what is commonly called the 'OE' (overseas experience). This penchant for travel is probably attributable to factors such as New Zealand's location so far from most of the world, the need to see 'what else there is out there', family roots in the United Kingdom, and the adventurous Kiwi spirit (Jamieson 1996, Inkson & Myers 2003). Statistically, since at least the 1980s, there has been concern that these people might choose to remain overseas thus depriving New Zealand of their skills, abilities and talents (e.g., New Zealand Financial Review 1987, Sceats 1987). Concerns like this abound today, being continually amplified by airport arrival and departure data. These data show that more New Zealanders leave the country than return from overseas. For example, from 2000 to 2004, the mean outflow of New Zealanders departing for a minimum of one year was 19,000 more than the number returning after one or more years overseas (Statistics New Zealand 2005). Hence, brain drain remains a significant – and at times it seems almost irresolvable – issue for countries like New Zealand.

The paper proceeds with a discussion of brain drain and HCM practices in the context of accountancy organisations. This is followed by a description of the research methodology and presentation of the research findings. The paper concludes with a discussion highlighting how HCM practice has the potential to positively contribute to addressing the retention issue which so often results in a major talent loss for many organisations.

THE BRAIN DRAIN

Brain drain is a multi faceted concept. The next section focuses on three aspects: the brain drain from professional occupations, particularly accountancy; the case of organisations and the potential role of HCM practices in stemming the flow of talented workers; and finally, the psychology of the individual.

The Accountancy Profession

The concept of brain drain was originally focused on the movement of scientists, engineers and medical staff to highly paid challenging jobs overseas. Nowadays, however, a range of professions is affected by brain drain (Carrington & Detragiache 1999, Matthews & Zander 2000). This includes the profession of accounting (Collins 1987). New Zealand educated and trained accountants are particularly mobile because of the universality of the language of accounting and

the reciprocity of the New Zealand accounting qualification. The introduction of international financial reporting standards will further enhance this mobility. Surprisingly, therefore, the outflow of talented accountants and other business professionals has been a neglected area, despite the fact that these people are well educated, versatile and skilled, and are required for the continuing development of the profession in all quarters of the world.

Organisations and HCM

At the micro level, to survive in a global marketplace, accountancy firms have had to look past traditional sources of competitive advantage, such as market regulation and economies of scale, and instead focus on the workforce as a useful source of competitive advantage (Becker, Huselid, Pickus & Spratt 1997). For the workforce to provide a competitive advantage, significant investment must be made by the firm in developing the human capital of the knowledge worker. As this investment in human resources increases total labour expenditure, a contingent relationship emerges between a high level of workforce retention and the realisation of a competitive advantage (Raich 2002). It is only through considerable investment of time and money, by the firm (for example see Appendix I) that the intellectual capital of an accounting graduate is developed, thereby enhancing the individual's skills, capabilities, and motivation. That investment in intellectual capital leads to improved growth and productivity for the firm providing it with a competitive advantage. The development of a skilled, motivated, adaptable and flexible workforce, one capable of providing an organisation with a competitive advantage, is widely considered to result from the use of HCM practices (Becker, et al. 1997).

Pfeffer (1998) suggests 'profits through people' (i.e., competitive advantage) can be obtained through the use of specific HCM practices. These include the use of comprehensive orientation and socialisation programmes, which aim to build high levels of loyalty; mentoring programmes; remuneration schemes, that offer comparatively high compensation contingent on organisational performance; extensive training; and encouraging autonomy, by designing work to comprise self managed teams (Pfeffer 1998, Gilliot, Overlaet & Verdin 2002). It is suggested that these practices engender a form of reciprocity in the employment relationship with commitment to their implementation being rewarded by the workforce having a heightened commitment to the firm. As a result, employee retention is improved. Support for this relationship is found in studies that identify the core reasons for poor retention of knowledge workers as being a "... lack of training and promotion[al] opportunities; inadequate compensation commensurate with performance and outside opportunities." (Thite 2004: 30). Thite (2004) further claims that,

Beyond money, today's knowledge workers demand reasonable security of employment, employability, autonomy, management transparency, open culture, tasks that are challenging and suit individual personality and orientation, social network, immediate and frequent feedback and rewards, ownership of ideas and enterprise, and flexible working conditions (p. 31).

All of these factors are addressed through the use of HCM.

HCM practices not only encourage the development of intellectual capital they also increase the discretionary efforts of the workforce by encouraging development of high levels of commitment (Pfeffer 1998). HCM encourages knowledge workers to 'go the extra mile for the organisation', for example, through the development of innovative products or the provision of outstanding customer service. Support for a reciprocal relationship between (a) HCM and (b) organisational performance, is found in an abundance of literature examining organisational productivity (Huselid 1995, Becker, et al. 1997). The question is, therefore, raised: to what extent might these principles and practices be able to assist accountancy firms, in countries like New Zealand, to redress the brain drain from their midst – thereby potentially benefiting the organisation, the profession, and the country?

The Psychology of the Individual

Arguably, not yet considered is perhaps the most important element in the brain drain equation. Specifically, salient dimensions are the individual, and the career choices he/she makes based on perceptions, motivations, and other psychological processes. The literature on global careers increasingly places the interests and aspirations of the individual centre stage, whilst the organisation and other groups take a backseat (Inkson & Arthur 2002, Inkson & Myers 2003). This emphasis on individual dynamics, and its interaction with HCM, is the explicit focus in this paper. In late 2003, an online questionnaire was placed on a purpose prepared New Zealand website, for completion by expatriated New Zealand professionals, including professional accountants. The next two sections detail the methodology and findings from that study, and explore its potential to inform International HCM.

METHODOLOGY

Participants

The participants for this study were selected from a wider study involving a total of 2,201 highly skilled expatriated New Zealanders. Sixty nine per cent of the participants (1,520) were financial consultants, accountants, financial analysts and managers. The high proportion from this sector was not surprising. The New Zealand Institute of Chartered Accountants (NZICA) has close links with its United Kingdom and Australian counterparts and has representatives in both those overseas bodies to support the New Zealand members. In addition, membership of NZICA is a necessary component of the Chartered Accountant and Accounting Technician qualifications. For the purposes of obtaining a more in-depth analysis the data has, in some cases, been split into eight sub groups with responses from these eight groups being reported separately.

Procedure

The participants completed an online survey that was e-advertised by a range of professional associations to which the participants belonged. The questionnaire contained both multiple choice and qualitative items. It was divided into four main themes. The first focused on the respondents' current geographical location and national identity. Respondents were asked where they were currently living, whether they were on their first or subsequent OE and how long they had been overseas. They were also asked about their future plans on the likelihood of returning to NZ or staying overseas and how they would describe themselves in terms of their identity: as New Zealanders, or as citizens of other countries, or of the world. The second theme sought to identify 'push/pull' factors – the motivating influences which affect decisions regarding returning to NZ or staying abroad. Respondents were asked to identify the impact a range of factors had on either attracting the person back to NZ or encouraging them to remain overseas. They were also asked to indicate some changes that would make it more attractive for them to return to NZ. The third theme aimed to determine more about the nature of the people currently working abroad and the relative importance of different factors to them: money, family, achievement, lifestyle, influence and friendship. Prioritising values is an inherent aspect of migration decisions (Thompson, Levitov & Miederhoff 1982), and values such as these can be validly measured by the rank ordering of single items (Meglino & Ravlin 1998). However, achievement motivation is a multi faceted construct (Carr 2004). Based on the seven factor model of measurement (Cassidy & Lynn 1989), and to assess the facets of achievement that were most salient to the participants, the respondents were also asked to identify what being overseas meant to them and to indicate the value of their qualifications and skills to NZ. Finally, demographic information about age, gender, ethnicity, occupation and qualifications was sought.

The questionnaire, which is presented in Appendix II, may be used by interested persons subject to appropriate citation and feedback of resulting findings to the lead author of this paper.

Measures

Each question in the survey required respondents to choose from a number of options or to provide demographic data. From this data percentages were calculated to show the age of business professionals resident overseas, the country of residence, and the highest academic qualification held by each group.

'Push' and 'Pull' Factors

In order to identify factors that may attract expatriates either to return to New Zealand or to remain overseas, 26 items that might be expected to have an influence on migration; for example 'career opportunities', 'business opportunities', 'learning for life' and 'salaries' were derived from an analysis of the literature on migration. Participants were asked to rate each item on a five point scale, recalibrated in Table 4 so that +2 means the factor provided a strong attraction to return to New Zealand ('pull' factors), and -2 means it provided a strong attraction to remain overseas ('push' factors). The data enabled the construction of an 'attraction to New Zealand' score for each factor, ranging from a possible +2 if everyone in the sample had said the factor drew them strongly back to New Zealand, to -2 if everyone had said the factor drew them strongly to remain overseas. These 26 items were self derived inductively from a review of the migration literature (Carr, et al. 2005). The items are reproduced in Appendix II, Question 5. Arithmetic means were used to denote central tendency for each item. Further insights into the issue of migration were obtained by asking the sample group to rank nine items in response to the question "For me as a person, being overseas is about ...?" Table 5 records these responses. A full scale descriptor is provided in Appendix II, Question 10.

Changes Needed in New Zealand

In order to make the prospect of returning to New Zealand more attractive, consideration may need to be given to changes that expatriates consider should be made. Thus, participants were asked to name three changes that would make it more attractive for them to return to New Zealand. This question was self derived on the basis of a need to ascertain possible new policy directions, aimed at persuading highly skilled groups to return in greater numbers to New Zealand. The comments were classified into 19 areas as shown in Table 6.

Most Important Aspects of Life

The study has considered the 'push' and 'pull' factors for expatriate business professionals. Generally, it was found that New Zealand is more attractive to those with a family or lifestyle orientation than to those seeking career success or money. In order to provide additional insights to these findings, in terms of the propensity to return to New Zealand, participants were asked to rank six factors that reflected what they most valued: friendship, influence, achievement, lifestyle, money and family. The sources of the scale can be found in McClelland's (1961) theory of affiliation ('friendship'), power ('influence') and achievement. The factors 'lifestyle', 'money' and 'family' were added based on their prominence in the popular press on this issue.

It is possible that life values influence migrants' decisions as to whether to return to New Zealand or stay overseas. A comparison was made of the life value responses to the future intention responses. Future intentions were classified into three groups: those who intend to return to New Zealand permanently (returners), those who are undecided (undeciders) and those who intend to remain overseas permanently (stayers). Ranks on the values were reversed so that the higher the scores the more highly that value was ranked by participants.

Analysis

Statistical Package for Social Sciences (SPSS) was used to analyse the data. Factor analysis is not included in this paper which focuses on analyses at item level (for factorial output see Jackson, et al. 2005). Friedman's nonparametric test for rankings was used to test the statistical significance of differences between the rank scores for achievement motivation and a Kruskal- Wallis test was used to test for significant differences among groups of motivational values.

RESULTS

The majority (77 per cent) of the business professionals who responded to the survey were members of NZICA. Of the 28,000 members of NZICA, 33 per cent are women. This is reflected in the demographics of the survey participants: 69 per cent were male and 31 per cent were female. Most of the females were employed at the mid range level of authority, that is, as divisional accountants or financial analysts. Significantly, 85 per cent of those employed at the top level were male. The age composition of the sample is presented in Table 1.

Table 1
Age of Participants %

Group	Age (in years)			
	20-29	30-39	40-49	50 plus
CEO/General Mgr/Co Director (n = 148)	2.0	34.4	35.1	28.5
Divisional Mgr/Partner/VP (n = 446)	7.6	55.6	25.1	11.7
CFO/Chief Acct/Fin Director (n = 222)	8.6	49.1	30.2	12.1
Div Acct/Treasurer/Fin Mgr (n = 355)	33.0	44.2	15.8	7.0
Business IT (including Bus Analyst) (n = 59)	22.0	64.4	10.2	3.4
Fin Analyst/Investment Advisor (n = 79)	25.3	50.6	16.5	7.6
Consultant/Specialist (n = 172)	17.6	52.0	17.0	13.4
Self employed (n = 39)	2.6	33.4	33.3	30.7
TOTAL (N = 1520)	15.6	49.1	22.8	12.5

Note. The number of respondents in each group is shown in parentheses.

The ages of all participants ranged from 20 years to over 60 years. The largest group (49 per cent) was aged between 30 and 39 years and 23 per cent were between 40 and 49 years. The highest concentration was 30 to 34 years of age working in three groups: Business Information Technology (IT); Financial Analyst/Investment Advisor; Consultant/Specialist. Of those employed as CEO/General Manager/Company Director, 64 per cent were over 40 years of age as were 64 per cent of those self employed. In terms of ethnicity, the majority of participants (86 per cent) identified themselves as New Zealand European.

Many emigrants from New Zealand live in Australia and the United Kingdom (Glass & Choy 2001). The sample included more CEO/General Managers and more self employed working in Australia than in the United Kingdom, but in all other groups the sample had greater numbers working in the United Kingdom than in Australia. Table 2 shows the country of residence of the respondents. The United Kingdom is a popular choice of residence possibly because more New Zealand residents have rights to live and work there than in the United States or other developed countries. Myers and Inkson (2003) cite the colonial history of New Zealand, OE traditions, similarities of culture and language as other attractors. More than 50 per cent of the Business IT and Financial Analyst groups are working in the United Kingdom which is seen as the hub of the new 'knowledge economy' (Birrell, Dobson, Rapson & Smith 2001). It appears that more of the very highly skilled New Zealanders go to the United Kingdom than to Australia.

Table 2
Country of Residence %

Group	n	Country of Residence						
		USA	UK	Asia	Aust	Can	Eur	Oth
CEO/General Mgr/Co Director	148	12.2	27.9	10.9	37.4	0.7	2.0	8.9
Divisional Mgr/Partner/VP	446	15.3	30.8	10.6	29.2	2.5	5.8	5.8
CFO/Chief Acct/Fin Director	222	5.5	32.3	13.6	29.5	2.7	8.2	8.2
Div Acct/Treasurer/Fin Mgr	355	3.4	49.4	5.1	31.6	2.8	4.0	3.7

Bus IT (including Bus Analyst)	59	5.1	59.3	3.4	27.1	0.0	5.1	0.0
Fin Analyst/Investment Advisor	79	11.4	53.2	7.6	21.5	0.0	2.5	3.8
Consultant/Specialist	172	10.5	43.0	7.0	23.8	2.4	7.0	6.3
Self employed	39	5.1	15.4	15.4	38.5	10.3	0.0	15.3
TOTAL	1,520	9.4	38.3	9.0	29.8	2.4	5.1	6.0

Notes:

a. n = the number of respondents in the group.

b. Aust = Australia, Cana = Canada, Eur = Europe, and Oth = Other.

The sample as a whole was, by virtue of its genesis in professional groups, very highly qualified. The qualifications of each group are shown in Table 3. More than 59 per cent of the sample held a postgraduate qualification (i.e., Doctorate (1.1), Masters (12.3), and Postgraduate (45.7) = 59.1), and a further 36 per cent had a Bachelor's degree. The Chartered Accountant (CA) qualification requires completion of a four year degree programme. In a number of academic institutions in New Zealand the fourth year of the degree is structured as a postgraduate qualification. This accounts for nearly 46 per cent of the sample having this qualification. The most highly qualified group appears to be the Consultant/Specialist group of which over two per cent have a doctorate and more than 24 per cent have a Masters degree. This investment in education, combined with overseas experience, led more than 71 per cent to estimate that their qualifications, skills and experience were exceptionally or highly valuable in New Zealand. If the majority of emigrants returned to New Zealand after a period working overseas, it is likely that their value to New Zealand would be greater than if they had remained in New Zealand. More than 28 per cent of the CEO/General Manager/Director group and more than 20 per cent of both the Divisional Manager group and the Consultant/Specialist group considered that their attributes were exceptionally valuable in New Zealand. There is no doubt that this represents a considerable outflow of talent from New Zealand. These highly educated people are also highly skilled which increases their potential to increase national productivity.

Table 3
Participants' Highest Qualification %

Group	n	Highest Qualification						
		D	M	B	P	O	C	
CEO/Gen Mgr/Co. Director	148	2.7	11.7	39.0	41.8	2.7	2.1	
Divisional Mgr/Partner/VP	446	1.4	17.0	35.1	39.7	5.4	1.4	
CFO/Chief Acct/Fin Director	222	0.0	8.7	32.1	56.0	2.3	0.9	
Div Acct/Treasurer/Fin Mgr	355	0.0	4.3	37.0	55.2	2.9	0.6	
Business IT (including Bus.Analyst)	59	0.0	12.1	39.7	43.1	1.7	3.4	
Fin Analyst/Investment Advisor	79	2.6	6.4	39.7	42.3	6.4	2.6	
Consultant/ Specialist	172	2.4	24.1	39.4	32.4	1.7	0.0	
Self-employed	39	0.0	12.9	28.2	53.8	5.1	0.0	
TOTAL	1,520	1.1	12.3	36.2	45.7	3.6	1.1	

Notes:

a. n = the number of respondents in each group.

b. D = Doctorate, M = Masters degree, B = Bachelor degree, P = Postgraduate (certificate/diploma), O = Other (certificate/diploma), and C = College.

Length of Time Spent Overseas

More than 43 per cent of participants have been on their current migration for between one and five years and a further 25 per cent have been overseas for a six to ten year period. Over 36 per cent had had a previous migration of more than a year. Interestingly, 36 per cent of the self

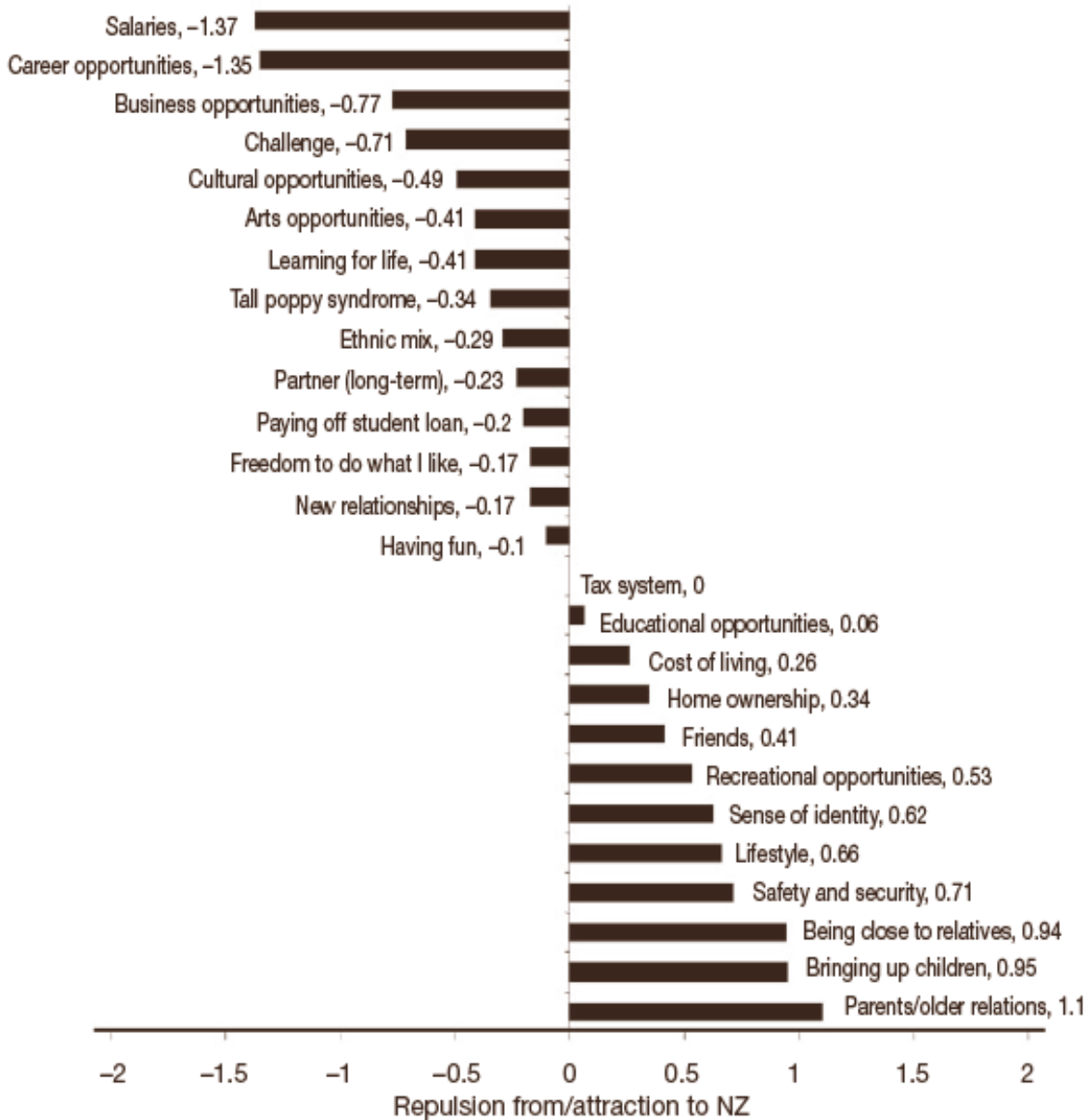
employed group have been on their current migration for 11 to 15 years and 30 per cent have been there even longer. Hugo, et al. (2003) posit that the longer the period overseas and the older the emigrant becomes, the more likely it is that they will not return to their home country. However, despite 25 per cent of the participants having been on their current migration for more than 11 years, participants identified strongly with their home country, New Zealand, with 44 per cent considering themselves 'mainly a New Zealander'. Others considered themselves both a New Zealander and a citizen of another country (34 per cent) or a New Zealander and a citizen of the world (13 per cent). Of all the groups, the Business IT people identified most strongly as New Zealanders only and the self employed identified most strongly as being New Zealanders as well as citizens of another country. The younger participants (Divisional Accountant and Business IT groups) were the most loyal. As a whole, more than 90 per cent of the participants identified themselves as a New Zealander. This strong sense of national identity may influence the likelihood of their return to New Zealand in the future or at least provide a basis for establishing a New Zealand diaspora.

' Push' and 'Pull' Factors

When living overseas many New Zealanders are aware of factors that 'push' or 'pull' them to or from New Zealand. Table 4 shows the attitudes of participants to a range of factors. In terms of ' push' and 'pull' factors for individual groups, the strength of the repulsion factor for career and salary was highest for the CEO group. The CEO group rated sense of identity as a strong attractor to New Zealand (after the attraction of being close to parents and relatives). Sense of identity was also the highest attractor for the self employed group. Those who have committed to setting up their own businesses overseas may have done so because they no longer have family ties in New Zealand. In addition, their entrepreneurial characteristics indicate that they have invested time and energy into establishing business and social networks thus reducing the 'pull factors' related to friends and recreational opportunities. The high attraction of New Zealand for the CEO and self employed groups in terms of sense of identity corresponds with the high proportion of participants who identified as New Zealanders.

Family, security, lifestyle, identity, social and recreational factors attract expatriates back to New Zealand. Alternatively, salaries, career and business opportunities with their associated challenges, appear to keep them overseas. These findings are consistent with Glass and Choy (2001) who posit that continuing differences in salary levels motivate the departure of highly skilled workers whose knowledge and experience is sought by other countries. The 2005 survey of average salaries of members of NZICA identifies some interesting comparisons, for example, Chief Financial Officers/GM Finance overseas earn on average the New Zealand equivalent of \$347,983 compared to \$198,554 in New Zealand; Systems Accounting Managers earn \$190,089 compared to \$108,658; and Internal Audit Managers earn \$236,189 compared to \$136,081.

Table 4
Mean Ratings on 'Pushes' and 'Pulls' to and from New Zealand



Note: Ranges from -2 (maximum repulsion from New Zealand) to +2 (maximum attraction to New Zealand) The 5 points on the scale were as follows: 1 = Draws me strongly towards NZ; 2 = Draws me to NZ but not strongly; 3 = Draws me equally towards NZ and overseas or is irrelevant; 4 = Draws me towards remaining overseas but not strongly; and 5 = Draws me strongly towards remaining overseas.

Table 5 shows how participants rated a number of factors that indicated their motivation for being overseas. Money was found to be the strongest motivation for being overseas. This is closely followed by the more frivolous factor of having a good time, perhaps indicating that one supports the other, and that, contrary to popular opinion accountants/financial sector employees actually do enjoy life. The work related motives of working hard, problem solving and leadership are also relatively important. Being upwardly mobile and becoming a winner or an ambassador for New Zealand are not seen as important motivators. Anecdotally, New Zealand is popularly perceived to be a good place to bring up children. This factor was rated as the highest attraction to return to New Zealand for the Divisional Accountant, Business IT, and Financial Analyst groups. These are the groups with the largest percentage of participants in the age category 30 to 34 years. Friedman's nonparametric test for rankings indicated that the patterns observed were systematic from the perspective of statistical significance ($\chi^2 = 1966.78$, $df = 8$, $p < 0.001$).

Table 5

Ranked Facets of Achievement Motivation % (N = 1520)

Motivator	Importance Ranks									MR
	Most	1	2	3	4	5	6	7	8	
Boosting earning power	26.1	22.2	16.6	11.3	8.4	5.7	5.4	3.1	1.2	3.15
Having a good time	28.7	14.7	10.5	9.3	9.6	6.3	5.9	6.6	8.4	3.82
Pursuit of excellence	15.6	12.2	12.1	10.7	11.2	13.7	10.2	8.1	6.2	4.49
Working hard	4.6	12.8	15.1	13.7	13.0	12.4	11.2	9.9	7.3	4.93
Learning to solve problems	4.2	10.8	12.3	15.4	14.6	14.6	12.9	9.7	5.5	5.02
Fulfilling leadership potential	10.5	9.1	10.0	11.4	12.3	12.8	13.9	12.5	7.5	5.08
Being upwardly mobile	5.7	7.1	9.1	9.5	12.1	10.7	11.5	15.7	18.6	5.84
Becoming a winner	3.1	5.8	7.4	9.7	9.2	12.0	14.5	18.7	19.6	6.22
Being an ambassador for NZ	1.5	5.3	6.9	9.1	9.5	11.8	14.6	15.6	25.7	6.45

Notes:

- a. MR = Mean Rating. The lower the number, the greater is its level of importance.
- b. Overall, the pattern of rankings was found to be significantly systematic ($\chi^2 = 1966.78$, $df = 8$, $p < 0.001$).

Changes Needed in New Zealand

Table 6 shows the changes that participants consider would make New Zealand a more attractive place to which to return. In all of the eight groups, business and career opportunities were by far the most sought after change, with 60 per cent of the participants identifying this factor. As expected, this was particularly important for those in the most senior positions. Another employment related change was pay. This provides support for the notion that migrants stay overseas because of economic incentives. These factors may indicate there is a need to ensure that New Zealand is a better place to work in order to attract emigrants to return and to retain existing residents. These highly skilled people expect attractive incomes as compensation for their qualifications and experience. This provides them with more choices particularly with respect to the use of leisure time.

Table 6
Desired Changes in New Zealand by Occupational Classification %

Change Factor	Group								
	1	2	3	4	5	6	7	8	All
Business/Career opportunities	70.2	67.0	56.8	50.0	47.8	63.0	66.2	47.4	60.1
Financial (pay/cost of living)	24.6	36.8	34.7	35.9	39.1	25.9	31.0	21.1	33.8
Tax	28.1	25.5	31.6	20.0	30.4	18.5	25.4	21.1	24.9
Economy stronger	14.0	23.1	15.8	18.2	21.7	14.8	18.3	31.6	19.4
Miscellaneous: weather, Transport	15.8	11.8	16.8	20.6	17.4	3.7	23.9	31.6	16.8
Lifestyle*	7.0	9.9	20.0	12.9	26.1	33.3	22.5	15.8	14.8
Safety/Security	12.3	17.5	14.7	13.5	13.0	37.0	7.0	31.6	14.2
Bicultural concerns	17.5	9.4	13.7	9.4	21.7	14.8	5.6	10.5	11.0
Government change	15.8	12.3	10.5	6.5	13.0	7.4	15.5	21.1	11.3
Family responsibilities	10.5	11.8	7.4	10.0	0.0	33.3	9.9	15.8	11.0
Attitudes: parochial, tall poppy	8.8	8.5	10.5	6.5	8.7	7.4	9.9	5.3	8.3
International mobility	5.3	9.4	3.2	10.6	17.4	14.8	7.0	0.0	8.5
Home ownership	5.3	7.5	8.4	12.9	0.0	7.4	4.2	0.0	8.0
Cultural integration	8.8	6.1	7.4	4.7	13.0	7.4	7.0	15.8	6.8

Partner**	1.8	3.3	5.3	6.5	4.3	3.7	1.4	5.3	4.2
Education system	1.8	2.4	6.3	3.5	0.0	3.7	2.8	0.0	3.1
Student loans	0.0	0.9	1.1	3.5	4.3	0.0	0.0	0.0	1.5
Cultural separation	1.8	0.9	0.0	1.8	4.3	0.0	1.4	0.0	1.2

Notes:

a. 1 = CEO/General manager, 2 = Divisional manager/Partner, 3 = CFO/Chief Accountant, 4 = Treasurer/Divisional Accountant, 5 = IT/Business Analyst, 6 = Financial Analyst, 7 = Consultant/Specialist and 8 = Self employed.

b. *Lifestyle comments included more annual leave, access to higher culture such as theatre, better sporting opportunities, a better social scene.

c. **Partner referred to availability of jobs for partners, and reduced immigration regulations.

Most Important Aspects of Life

Table 7 compares the motivational values of those who intend to return to New Zealand, those who intend to stay overseas and those who are undecided. Overall, family was by far the most important factor in the lives of the participants. Lifestyle and friendship were the next most important factors followed by achievement. Around four per cent of participants ranked money as most important while influence was ranked least important by 74 per cent of the participants. This low ranking of money is interesting when salaries are a high attractor to overseas employment. One explanation for this may be that when a person already has a significant income, as most the respondents are likely to, money is no longer a critical factor.

Table 7
Motivation Scores of Likely 'Returners'
and 'Stayers' (N = 1,520)

Motive	Returners	Undecided	Stayers
Family	5.19	4.94	5.01
Lifestyle	4.21	4.09	4.13
Friendship	4.01	3.83	3.61
Achievement	3.15	3.42	3.51
Money	3.06	3.20	3.17
Influence	1.38	1.52	1.57

Notes:

a. A 6 point rank order scale was used ranging from 1 = least important to 6 = most important.

b. A Kruskal-Wallis test indicated significant differences among groups on friendship, influence, and achievement ($p < 0.001$). The remaining motives returned non significant values.

c. Returners = intend to return to New Zealand permanently, Undecided = undecided at this time, and Stayers = those respondents who intend to stay overseas permanently.

Not surprisingly, achievement and money are more important for those likely to remain overseas than for those likely to return. The undecided group appear to rate the importance factors in much the same way as those who are likely to remain overseas. If this is an indication the 'undecided' may be more inclined to remain overseas than to return to New Zealand, it paints a gloomy picture of an increasingly permanent outflow of talent. On the other hand, this is also the most important group as their decision making may be more easily influenced.

DISCUSSION

The dominance of work related reasons for emigration is evidence that this professional group of knowledge workers are truly operating in a global recruiting marketplace, and this is increasing the movement of workers between countries. More importantly, however, these work related drivers

may be factors that can be addressed by the HRM function and used to entice these professionals to return to New Zealand. The key findings in that regard are that expatriate New Zealand accountants (1) consider their expertise of value to New Zealand, (2) identify strongly with New Zealand, (3) experience family as a pull back to New Zealand, and (4) in tension with (3) experience career challenge, but not status or winning as a push away from New Zealand.

Many New Zealand expatriates intend to return bringing with them 'career capital' (Arthur, Inkson & Pringle 1999, Inkson & Arthur 2002), that is expertise and skills learned overseas. This felt capacity to make a difference can be acknowledged and engaged through the encouragement of employee participation and involvement within the organisation. Practices that achieve this aim include the development of mechanisms such as suggestion schemes and team briefing sessions, which provide the employee with a voice in how to improve the way their job is designed and performed (Huselid 1995). This 'voice' in the work process can be utilised to engage individuals in the process of their own career development. Practices, such as the use of an internal promotion system, career ladders, along with opportunities for professional development and a system of job rotation that offers variety, are ways of recognising and allowing expression for returnees' capacity to 'make a difference'. These practices also increase the likelihood of creating a challenging and stimulating work environment – factors found to be associated with commitment, and hence, retention (Gilliot, et al. 2002).

Identification with New Zealand – a form of commitment, perhaps – was found to be a salient characteristic in this sample. Attracting skilled staff back to New Zealand is evidently not just an issue for employing organisations. There are national policy issues that can also be addressed. HCM at a national level might involve overseas scholarships with elements of bonding, tax policies and industry incentives targeted at desirable returnees, national education of employers in the appropriate utilisation of skilled 'global' professionals; and the further development of diaspora, such as the New Zealand Expatriates Association of New Zealanders, who are encouraged to divert their identity and energy as Kiwis into local enterprise on a consultancy basis without actually returning home. As more than 90 per cent of the study respondents have identified themselves as New Zealanders they could provide a strong foundation for the development of a New Zealand diaspora of skilled expatriates. This would reduce some of the negative effects of the brain drain by the contribution of their knowledge and expertise towards the development of the knowledge economy in New Zealand.

As well as selecting a category that indicated their perceived identity, respondents ranked a list of personal values. Family was consistently ranked top of personal values in this study sample. Organisations nowadays often promote the concept of 'work-family balance' (Edwards & Rothbard 2000). Work-family friendly HRM policies, such as flexitime and paid parental leave, enable organisations to engender greater loyalty and commitment to the organisation (Tenbrunsel, et al. 1995). These policies can lead to the organisation becoming an 'Employer of Choice', which in turn can engender high commitment behaviour such as increased organisational retention (Lobel, Googins & Bankert 1999). Hence, the study data point to the potential utility, for professional accountants, of HCM practices focused around the concept of work-family balance.

Family/Lifestyle alone is not a sufficient attractor to stay or to return. An essential component of lifestyle, after all, is salary. Returning accountants and business professionals expect to be able to retain their overseas standard of living and status. Yet New Zealand salaries are anticipated by expatriates to be insufficient to complement the family/lifestyle package. Also, the respondents seem to be expected to be able to have satisfying work and career opportunities that extend their potential even though the local business environment may appear more restricted.

The results of this study emphasise the importance accounting professionals place on the availability of career opportunities and challenging work. Indeed, it is a perceived lack of these opportunities that is a crucial factor deterring this group of professionals from returning to New Zealand. This finding is consistent with previous research. For example, prior studies on career development report that, as well as the attraction of higher wages and standards of living (Creehan 2001), motivators such as expatriate assignments, entrepreneurial opportunities, challenging work

in one's career area, and new networks, are also motivators for migration (Inkson & Myers 2003).

This perceived lack of challenging work and career opportunity is an issue that could be addressed through the implementation of HCM practice. Studies show retention is improved by the development of a diversified and dynamic career policy that aims to meet the needs and expectations of employees (Gilliot, et al. 2002). The development of employees capable of performing to a high level means the workforce is likely to comprise employees who know their work better than anyone else. Hence, some degree of autonomy in their roles is required and this provides the opportunity for individuals to use high levels of discretion and engage in challenging work (these being core characteristics associated with knowledge work). Challenges in the work means individuals are able to contribute to the organisation, and furthermore, they are aware this contribution may make a difference.

HCM also addresses the issue of compensation. The findings of this study suggest that respondents consider compensation packages currently being offered by New Zealand organisations are not sufficiently adequate to entice them either to stay in the first place or to return at a later stage. This call for high compensation has been identified by Jennings (2000) as a 'want' of Generation X, along with flexible work arrangements and a profit sharing plan. Meeting this want can be beneficial for the organisation. For example, Pfeffer (1998) suggests high salaries can produce economic success for a firm through the development of a high performing workforce, which in turn increases productivity, and it also has the added benefit of increasing worker retention. Thus, attempts at reducing labour costs by keeping salary costs down can be counter productive to the performance of the organisation.

CONCLUSION

This paper has outlined the findings of a survey of accountants living and working abroad, and has used a data driven approach to show how use of HCM practices may assist with the retention issue. Overall, 43 per cent of the respondents intend to return or are likely to return to New Zealand. Their overseas experience will have enhanced their independence, confidence, interpersonal and cross cultural skills as well as their on-the-job expertise. Return migration will play a large part in developing specialist and technical business skills in the New Zealand labour market, not only for the accountancy and financial service firms located there, but also for the country as a whole, for the occupation of accountancy, and for the individuals who make it what it is. It is possible the processes outlined in this paper could be applied to enhance these developments in other Asia Pacific countries. Education has the potential to enhance economic growth, but this may not be the case if a large number of highly educated workers leave developing countries as a result of the competitive global environment for qualified, skilled and knowledgeable people.

Investment in attracting and retaining workers assists in retaining an organisation's/country's capital investment. Developing countries of the Asia Pacific region may, however, feel a sense of inevitability about the flow of labour to bigger markets. This does not necessarily have to result in talent loss. Nowadays large multi national organisations are found located throughout the Asia Pacific region and many of these organisations may be able to capitalise on this flow of human talent by providing strategic deployment opportunities for the workforce. Not only would this situation provide the overseas experience so dearly sought after by workers, but it would also enable the employing organisation to benefit from transference of Western and Eastern accountancy and business skills amongst the workforce. Thus a win-win situation is possible for both management and the workforce.

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APPENDICES

Appendix I

Average Training and Development Expenditure for Graduate Accountant

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Formal Training and Development Fees \$ ^a	850	1,100	4,200	900	900	7,950
Training and Development Expenses \$ ^b	750	2,250	4,200	1,900	2,100	11,200
Total	1,600	3,350	8,400	2,800	3,000	19,150

Notes:

a. Years 2 and 3 include Professional Chartered Accountant Examinations (PC1 & PC2).

b. Includes induction, residential training and NZICA workshops/courses and study leave.

Source: Chartered accountancy firm, Dunedin, New Zealand (2005).

Appendix 11

The NZ'ers Abroad e-mail questionnaire

This questionnaire is intended for completion by those people with New Zealand citizenship or permanent residency status, who are currently resident outside New Zealand, and who have not yet completed this questionnaire. If you do not meet these criteria, thank you for your interest, however, we won't require your assistance in completing and submitting this questionnaire.

1. First of all, how would you describe your current situation? Please tick one box only.
On first OE (less than 12 months intended)
On first OE (more than 12 months intended)
On second or subsequent OE (less than 12 months intended)
On second or subsequent OE (more than 12 months intended)
Now permanently settled overseas
Other (Please explain briefly in a few words)
2. Which of the following best describes your current sense of national identity? Please tick one box only.
I am mainly a New Zealander
I am mainly a citizen of another country
I am mainly a citizen of the world
I am a New Zealander and a citizen of another country
I am a New Zealander and a citizen of the world
I am a citizen of another country and a citizen of the world
3. Which of the following best represents your future plans? Please tick one box only.
(a) I will be returning to NZ permanently
(b) All things considered, I am likely to return to New Zealand permanently
(c) I have not yet decided whether to return to New Zealand permanently
(d) All things considered, I am likely to remain overseas permanently
(e) I will be remaining overseas permanently
If you answered (c) to the above, please go directly to Question 4. If you answered (a), (b), (d) or (e) proceed to Question 4.
4. When people make big decisions, there is often a specific experience – 'critical incident' – that helps them to take that decision. Can you think of one such critical incident affecting you decision either to return to NZ or to stay overseas?
5. By living overseas, many New Zealanders will experience push and pull factors in different directions. Please use the scale below
 1. Draws me strongly towards NZ
 2. Draws me towards NZ but not strongly
 3. Draws me equally towards NZ and overseas or is irrelevant to me
 4. Draws me towards remaining overseas but not strongly
 5. Draws me strongly towards remaining overseasto rate your attitudes on each of the items presented below.

Salaries	1	2	3	4	5
Safety and security	1	2	3	4	5
Lifestyle	1	2	3	4	5
Career opportunities	1	2	3	4	5
Parents/older relations	1	2	3	4	5
Friends	1	2	3	4	5
Sense of identity	1	2	3	4	5
Cost of living	1	2	3	4	5

Tax system	1 2 3 4 5
Tall poppy syndrome	1 2 3 4 5
Cultural opportunities	1 2 3 4 5
Arts opportunities	1 2 3 4 5
Sports and recreational opportunities	1 2 3 4 5
Educational opportunities	1 2 3 4 5
Bringing up children	1 2 3 4 5
Developing new relationships	1 2 3 4 5
Having fun	1 2 3 4 5
Paying off student loan	1 2 3 4 5
Business opportunities	1 2 3 4 5
Ethnic mix	1 2 3 4 5
Learning for Life	1 2 3 4 5
Being close to relatives	1 2 3 4 5
Partner (long-term)	1 2 3 4 5
Challenge	1 2 3 4 5
Home ownership	1 2 3 4 5
Freedom to do what I like	1 2 3 4 5

6. This question is about the kinds of strengths you may have gained during your OE and how your OE has changed you. These strengths can be personal, social, work related etc. List as many of these strengths as you think are important.
7. Please indicate up to three changes that would make it more attractive for you to return to New Zealand.
8. Which aspects of your life are generally most important to you? Please rank order the following according to how important they are for you in your life. Use a '1' for the most important to you through to a '6' for the least important to you.
 - Friendship
 - Influence
 - Achievement
 - Lifestyle
 - Money
 - Family
9. Which aspects of your life are you most happy with at the present time? Please rank order the below from '1', for most happy with, to '6' for the least happy with.
 - Friendship
 - Influence
 - Achievement
 - Lifestyle
 - Money
 - Family
10. For me as a person, being overseas is about? Please rank order the following from '1' for most important, to '9', for the least important to you.
 - The pursuit of excellence
 - Working hard
 - Boosting earning power
 - Becoming 'a winner'
 - Being 'upwardly mobile'
 - Learning to solve problems

Fulfilling leadership potential
Being an ambassador for NZ
Having a good time

11. Which of the following best fits you in terms of your qualifications, skills, experience, and potential?

Please tick one box only. I believe my qualifications, skills, experience, and potential are:

Exceptionally valuable in NZ

Highly valuable in NZ

Valuable in NZ

Moderately valuable in NZ

Of little value in NZ

12. We would now like you to provide some demographic information:

- Age in years (options = < 20, 20–24, 25–29, 30–34, 35–39, 40–49, 50–59, 60+)
- Gender (male/female)
- With which ethnic group do you mainly identify with? (NZ European, Maori, Pacific Islander, Other)
- What is your highest educational qualification and major(s)? If you have degrees or diplomas, please list them, and your major(s) taken?
- Highest occupation held or qualified for:
- Current job:
- What was your last job prior to leaving New Zealand?
- Current country and city of residence:
- How long in years and months have you been away from NZ on this current OE and if applicable on your previous OE? (options = 1–20 years, >20 years & 1–12 months)
 - This OE
 - Less than 6 months
 - 6–12 months
 - 1–5 years
 - 6–10 years
 - 11–15 years
 - 16–20 years
 - 20 years plus
 - Previous OE
 - Less than 6 months
 - 6–12 months
 - 1–5 years
 - 6–10 years
 - 11–15 years
 - 16–20 years
 - 20 years plus
 - Not applicable
- Do you have a NZ student loan? Yes No

- If so, approximately how much is outstanding?
 - Less than NZ\$10,000
 - NZ\$10,001 to \$25,000
 - NZ\$25,001 to \$50,000
 - More than NZ\$50,001

Please name the organisation through which you have been asked to participate in this research:

If you would be willing to take part in a telephone or face-to-face interview at a later date