Employability Skills in the Master of Professional Accounting: One School’s Journey

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Abstract

This paper describes the efforts made by the School of Accounting, Finance and Economics at Edith Cowan University (ECU) to address concerns expressed by the accounting profession, employer groups, higher education reviews and universities regarding the employability of accounting graduates and the need for accounting graduates to demonstrate a higher level of competence in non-technical skills. A comprehensive review of the twelve core units of the Master of Professional Accounting (MPA) program at ECU was undertaken in order to investigate this issue. The initial stage of the review involved the identification of the key ‘employability skills’ required of accounting graduates and the next stage involved the determination of the extent to which these employability skills are currently being addressed in the program. The findings are based on the examination of unit plans, interviews with unit coordinators, the results of surveys as well as meetings with other key stakeholders. Evidence from the review indicated that there was no coordinated approach towards addressing employability skills in the MPA program; strategies currently employed are inconsistent and lack appropriate content, assessment and feedback; and there is inadequate consultation with other stakeholders. A proposed framework for the embedding and scaffolding of employability skills across all twelve core units of the MPA is presented along with a number of strategies for the implementation of this framework.
Abstract: This paper describes the efforts made by the School of Accounting, Finance and Economics at Edith Cowan University (ECU) to address concerns expressed by the accounting profession, employer groups, higher education reviews and universities regarding the employability of accounting graduates and the need for accounting graduates to demonstrate a higher level of competence in non-technical skills. A comprehensive review of the twelve core units of the Master of Professional Accounting (MPA) program at ECU was undertaken in order to investigate this issue. The initial stage of the review involved the identification of the key ‘employability skills’ required of accounting graduates and the next stage involved the determination of the extent to which these employability skills are currently being addressed in the program. The findings are based on the examination of unit plans, interviews with unit coordinators, the results of surveys as well as meetings with other key stakeholders. Evidence from the review indicated that there was no coordinated approach towards addressing employability skills in the MPA program; strategies currently employed are inconsistent and lack appropriate content, assessment and feedback; and there is inadequate consultation with other stakeholders. A proposed framework for the embedding and scaffolding of employability skills across all twelve core units of the MPA is presented along with a number of strategies for the implementation of this framework.

Introduction

Employer groups, professional accounting bodies and reviews into higher education have consistently highlighted the need for students to demonstrate skills that extend beyond technical competence in their discipline. In this respect, the expectations of employer groups and the accounting profession have presented significant challenges for accounting educators in relation to producing high quality, employable accounting graduates in Australia. This project acknowledges that accounting educators must accept responsibility for developing
strategies to embed non-technical skills in their accounting curricula attempts to meet the challenges inherent in the task.

Accounting is a popular course of study for international and domestic students but doubts remain regarding the employability of graduates from postgraduate conversion courses such as the Master of Professional Accounting (MPA) program. In response to these concerns, a project was commissioned within the School of Accounting, Finance and Economics (SAFE) at Edith Cowan University (ECU) to examine the current MPA program from the perspective of employability skills and determine how employability skills could be successfully embedded across the program.

This review was undertaken as a collaborative project involving a Learning Skills Advisor employed in the School and a lecturer in the MPA program. The objective of the project was to determine the extent to which employability skills were currently being addressed in MPA program and to ascertain the views of the respective unit coordinators. This initial investigation led to the creation of a framework for embedding employability skills across the program. This paper reports on the process involved in undertaking the review and the resulting framework for embedding employability skills. On completion of the review a report comprising 163 pages and offering forty eight separate recommendations was produced.

This paper is divided into three main parts. In the first part, an overview of the three key factors that provide the background to this project is presented. The second part outlines the three phases of the project which led to the development of an ‘employability skills framework’. The final part includes opportunities for future reassure as well as concluding comments and recommendations.

**Project Motivation and Background**

Three related factors form the background and motivation for this project. The first of these is the movement towards vocationalism in accounting education. Employers expect accounting graduates to be ready for employment with the requisite technical competence as well adequate generic skill levels. The second factor concerns the nature of prior research in this area. To date, much of the literature has concentrated on strategies for integrating specific generic skills into individual units. In contrast, this paper presents a ‘whole-of-program’ strategy for embedding skills across an accounting program. The third factor concerns the rapid growth of MPA programs, their dependence on international students and the need to improve the employment rates of graduating students.

This project is based on the premise that an ‘employability skills framework’ which provides a platform for embedding specific employability skills across the twelve core units of the MPA will produce more employable graduates.

**Vocationalism in Accounting Education**

Due to globalisation, technical innovation and other changes in the workplace, today’s accounting graduates require a broader set of transferable skills and content knowledge than in the past (Reckers, 2006 p. 37). The need for university programs to produce high quality, employable accounting graduates has been a consistent theme and changes to the accounting curricula are required in order to accommodate the demand for competency-based, vocational education. In this respect, the goal of university education has shifted in recent decades
towards what Tindale, Evans, Cable and Mead (2005) have referred to as ‘vocationalism’, an emphasis on professional knowledge and the tailoring of curricula to meet the demands of the workplace.

Both CPA Australia (CPAA) and the Institute of Chartered Accountants Australia (ICAA) have included non-technical skills in their mission statements and the principles underpinning university accreditation. (ICAA and CPAA 2009 p. iii). The significance of generic skills has been also been noted by CPA Australia in its ‘International Accreditation Guidelines for Accounting Degree Programs (2008)’ which cites them as requirements of professional practice that are highly valued by the profession and employers (p.15). More recently, the development of generic skills has been incorporated as part of threshold learning outcomes for bachelor and master degrees (by coursework) in the Accounting Threshold Learning Outcomes (Australian Teaching and Learning Council, 2010).

Adding further weight to the discourse surrounding generic skills in the accounting discipline, the Australian Learning and Teaching Council (ALTC) has acknowledged the importance of identifying these generic skills and embedding them in the curriculum. The report Accounting for the Future, (Hancock et al 2009) concluded that communication skills, teamwork, problem solving, self-management and interpersonal skills were highly regarded in graduates and influential in their advancement within the workplace (Hancock, Howieson, Kavanagh, Kent, Tempone, and Segal 2010 p. 54). In the international arena, the need for non-technical skills is documented in the First International Education Standards (2003) issued by the International Federation of Accountants Education Committee (IFAC).

Prior Efforts

Previous research concerning employability skills in accounting education has been addressed from a number of perspectives. They include examining student views and perceptions of the relevance of these skills to their degree studies (Stoner and Milner, 2010); evaluating the effectiveness of embedding of specific skills (Sin, Jones and Petocz, 2007) and describing the process of mapping the accounting program to graduate attributes (Willcoxson et al, 2010). There is, in addition, a growing body of research on generic skills pedagogy in the higher education literature.

Despite these efforts, Jackling and Watty (2010) noted that various stakeholders continue to express concern that accounting graduates lack the generic skills and attributes required for professional employment and accounting educators have been criticized for failing to address these issues. Furthermore, in spite of the interest in generic skills by accounting educators, there is ongoing dissent about how they can best be understood, defined, situated, taught and assessed (Jones, 2010).

The Importance of the Master of Professional Accounting (MPA) program

The MPA program is a conversion course for graduates who wish to enrol in the professional education programs of the Australian accounting bodies, CPAA and ICAA. International students account for a large proportion of accounting students across Australia and the inclusion of accounting on the Migration Occupation List in 2004 has encouraged the expansion of MPA programs with large numbers of international students seeking permanent residency through an accounting qualification (Ryan, 2010 p. 23).
Due to the popularity of MPA courses, accounting schools have become significant contributors to the funds of many universities which are now heavily dependent on revenue from international students. While enrolments have increased over the last five years, there are concerns that their communication and other soft skills lag behind their technical competence (Hancock, 2010). Birrell (2006) noted that a disturbing number of graduates from these courses were unable to find employment in professional accounting firms due to poor communication skills.

Overview of the Project

This report presents the results of a study aimed at determining the manner and extent to which employability skills are integrated into the MPA program offered at ECU. This study represents the initial phase of a larger project undertaken within SAFE which is designed to successfully embed non-technical skills into the MPA program. The overriding objective is to improve the employability of graduates by ensuring that they meet the expectations of employers as well as develop the requisite university graduate attributes.

The investigative process in this project comprised three phases. The first phase involved identifying key employability skills from a number of sources. Four major skill sets were identified and incorporated into a framework for this study: The second phase involved determining the extent to which the identified employability skills are currently being addressed in the MPA program (as of semester 1, 2010) as well as the future intentions of unit coordinators. Information was obtained from the unit coordinators via four main sources: individual unit plans, a questionnaire; follow up interviews and a supplementary survey.

The final phase of the project involved the development of an ‘employability skills framework’ to be used to embed generic skills in the MPA with the assistance of the school’s Learning Skills Advisor. Each of these three phases is described in this paper.

Phase One – Identification of Employability Skills

A confusing range of terms is used to describe similar capabilities in the literature: generic skills, transferable skills, core skills, key skills, graduate attributes, generic attributes, competencies, capabilities, attributes, skills or outcomes (Jones, 2010). This is referred to by Willcoxon et al, (2010) as the ‘muddied waters of competencies and attributes’. The term ‘employability skills’ was adopted in this study, taking into account the term used in ‘Employability Skills for the Future’ (DEST, 2002) to represent key non-technical skills required by employers.

One of the first tasks of this project was to identify precisely which key employability or non-technical skills are required of accounting graduates. These skills would then form the basis for the review and subsequent foundation for the ‘employability skills framework’ resulting from this project. To accomplish this task, seminal calls for accounting education reform as well as more recent pronouncements identifying non-technical skill sets for accounting graduates were examined. The skills sets described in the research were mapped and compared, resulting in the distillation of key attributes and the precise identification of desirable ‘employability skills’.

Through this process, four categories of employability skills which were viewed as representative of the skills sets required of accounting graduates were identified. These four
skills sets were then expanded to include descriptors clarifying the specific nature of the skills, resulting in a SAFE specific employability skills framework, as listed in Table One.

<table>
<thead>
<tr>
<th>1. Teamwork and Interpersonal skills</th>
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<tbody>
<tr>
<td>To develop in students the ability to:</td>
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<tr>
<td>Work effectively and collaboratively in a team environment</td>
</tr>
<tr>
<td>Recognise and respect similarities and differences in a team</td>
</tr>
<tr>
<td>Engage productively and harmoniously with diverse cultures</td>
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<tr>
<td>Organise and delegate tasks, prioritise and monitor performance</td>
</tr>
<tr>
<td>Motivate team members to engage and contribute to the team</td>
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<tr>
<td>Negotiate acceptable solutions and agreements in a professional manner</td>
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<tr>
<td>Effectively manage and resolve conflict</td>
</tr>
<tr>
<td>Assume a leadership role where appropriate</td>
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<td>Understand group dynamics and respond appropriately</td>
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<tr>
<th>2. Oral Communication Skills</th>
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<tbody>
<tr>
<td>To develop in students the ability to:</td>
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<tr>
<td>Communicate verbally in a clear, concise and coherent manner using the professional language of the discipline</td>
</tr>
<tr>
<td>Listen effectively with a view to both gaining information and understanding opposing points of view</td>
</tr>
<tr>
<td>Listen and respond directly to questions asked</td>
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<tr>
<td>Argue and defend a viewpoint using professional and appropriate language</td>
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<tr>
<th>3. Written Communication Skills</th>
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<tr>
<td>To develop in students the ability to:</td>
</tr>
<tr>
<td>Write clearly, concisely and coherently using appropriate professional language</td>
</tr>
<tr>
<td>Present information in a readily accessible written format</td>
</tr>
<tr>
<td>Read, understand and critically evaluate written information</td>
</tr>
<tr>
<td>Prepare written documents (proposals/reports etc) using appropriate structure, logic, evidence and theory to support ideas and arguments</td>
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<table>
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<tr>
<th>4. Problem Solving and Critical Appraisal Skills</th>
</tr>
</thead>
<tbody>
<tr>
<td>To develop in students the ability to:</td>
</tr>
<tr>
<td>Identify and solve problems in situations where the problem and the desired solution are clearly evident</td>
</tr>
<tr>
<td>Identify and solve problems in unfamiliar situations requiring critical thinking and a creative approach</td>
</tr>
<tr>
<td>Apply a range of problem-solving strategies in a consultative and constructive manner</td>
</tr>
</tbody>
</table>
| Demonstrate the capacity for inquiry, logical thinking, inductive and deductive reasoning, and critical
Make appropriate and timely decisions using available information in sensitive and complex situations

Identify ethical issues and apply a values-based reasoning system to ethical questions

Exercise initiative, independence and creativity in problem solving

| Table 1: Employability Skills

**Phase Two**
**Obtaining Information from Individual Units/Unit Coordinators**

Phase Two of this project involved determining the extent to which the employability skills identified above were currently being addressed in the MPA program at ECU. Information relating to the integration of employability skills within individual units was obtained from four main sources: (a) the examination of individual unit plans; (b) the completion of questionnaires by all unit coordinators; (c) interviews with the coordinators of the twelve core units in the MPA program and (d) a follow-up questionnaire to ascertain unit coordinators’ views on employability skills.

**Critical Review of Unit Plans**

Each unit plan was examined to establish whether non-technical skills were incorporated and included in assessment tasks. Marking criteria for assignments (where provided) were scrutinised to ascertain whether marks were allocated for non-technical skills. Lastly, evidence relating to the provision of support for students and feedback on skill development was also obtained.

For the majority of unit plans it was found that:
- Learning outcomes emphasised discipline-specific content with minimal reference to non-technical skills.
- Unit content did not include non-technical skill development.
- Assessment tasks did not specify which non-technical learning outcomes were addressed in the majority of cases.
- Where non-technical skills were mentioned in assessment tasks, there was no evidence to link completion of the task with development of the skill(s).
- Limited support materials to assist students in the development of non-technical skills were offered.
- Unit plans were inconsistent in content and format.
- Marking guides for individual assessment tasks were seldom provided.
- Where marking guides were available, there was often no information regarding the assessment of non-technical skills.
- There was no clear evidence of cooperation, coordination or sharing of resources between units.

**Data Collected from Unit Coordinators**

The next step in the investigative process was to elicit information directly from individual unit coordinators involved in the MPA program. This was obtained from three
different sources: specially designed questionnaires; semi-structured interviews and checklists completed after the interviews.

**Completion of Questionnaires**

The questionnaire listed the four key employability skills generated from our review of the literature and provided detailed descriptors for each employability skill. It also included an explanation as to why each skill is perceived as important by employers. Each questionnaire was divided into four sections; one for each of the employability skills nominated above, and each section contained eight identical questions. The purpose of the questionnaire was to gather feedback from unit coordinators regarding their views on the relevance and importance of non-technical skills, whether or not they were incorporated and assessed in their units and the extent to which student support and feedback in relation to skill development was offered.

An analysis of the completed questionnaires resulted in a number of key observations. In terms of relevance and importance, the non-technical skills nominated in our survey were ranked by unit coordinators in the following order:

1) Problem Solving and Critical Appraisal Skills;
2) Written Communication Skills;
3) Oral Communication Skills and
4) Teamwork and Interpersonal Skills.

This ranking is not surprising given the technical and analytical nature of accounting and the associated disciplines of finance, economics and law which are incorporated in the MPA program.

Interestingly, the results revealed a clear division between the accounting (five) and non-accounting (seven) units which comprise the MPA program. The accounting unit coordinators, whilst aware of the need to cover technical content prescribed by the professional accounting bodies, were responsive to concerns about the employability of accounting graduates and the need to incorporate non-technical skills into the program. The non-accounting unit coordinators were, on the other hand, clearly focused on the development of discipline-specific, technical skills with an assumption that either the students already possessed the requisite non-technical skills or that it is someone else’s responsibility to address them.

**Analysis of Specific Skill Sets**

*Teamwork and Interpersonal Skills* were viewed as important by five unit coordinators out of twelve with two more conceding that these skills may be important. The same number of unit coordinators incorporated group assignments in their unit; however, none of them assessed students explicitly on their teamwork skills. The end result of the group work, i.e. the case study, report, presentation or combination, was assessable; however, the process was not. Students were left to their own devices to negotiate the challenges of working in teams without any guidance or support. Tutors and lecturers were available for consultations but typically, this was a last resort option when problems had already arisen within teams.

Students were not offered feedback on their teamwork and interpersonal skills in any of the units and there was no formal referral mechanism other than to the newly appointed faculty Learning Skills Advisors. Interestingly, only one out of twelve unit coordinators was
willing to spend time teaching Teamwork and Interpersonal Skills within the context of his unit; however, five unit coordinators indicated a willingness to make changes to their unit in order to facilitate group work.

**Oral Communication Skills** were considered as important by seven unit coordinators out of twelve with two acknowledging that these skills may be important. Ten units included oral communications in assessments, with assessment tasks ranging from tutorial participation to individual or group presentations. Minimal student support was offered in terms of developing oral communication skills; however, several unit coordinators provided detailed instructions on presentation requirements in the unit plans. In relation to tutorial participation marks, the two law units included marking criteria with clear descriptors but in all other units, the marking criteria were not specified.

The only real feedback on skill development occurred on evaluation forms after the presentations had been assessed. Students were able to consult tutors and lecturers if they had concerns but consultations of this nature would typically focus on content rather than oral communication skills. As with Teamwork and Interpersonal Skills, only one out of twelve unit coordinators was willing to spend time teaching Oral Communication Skills within the context of his unit; however, five unit coordinators indicated a willingness to make changes to their unit in order to facilitate oral communication skills.

**Written Communication Skills** were identified as important by eight unit coordinators out of twelve with a further three acknowledging that these skills may be important. This is unsurprising given the high value traditionally placed on written work in universities. Eight units incorporated written communication skills in assessments ranging from reports and cases studies to essays. A few assessments incorporated marks for competence in written communication skills as part of the overall mark allocation; however, most did not. In terms of feedback to students on skill development, only one unit collected, marked, commented on and returned draft reports to student for revision prior to submission of the final report.

Students with writing deficiencies were generally referred to the faculty Learning Skills Advisors with only one unit offering additional support tutorials targeted at developing writing skills. However, in reality, the Learning Skills Advisors are involved in running a full calendar of workshops which means that, they have very limited time for individual student consultations.

While ten out of twelve unit coordinators indicated that written communication skills are relevant and important to their unit, not one was prepared to spend time teaching these skills and only two were prepared to make changes to their units to foster the development of written communication skills.

**Problem Solving and Critical Appraisal Skills** were nominated as important by ten unit coordinators out of twelve with an additional one indicating that these skills may be important. Accounting and the other associated disciplines incorporated in the MPA program are analytical disciplines that draw heavily on the capacity for inquiry, critical analysis and logical thinking. It follows then that ten units integrated these skills in their assessments items but none assessed Problem Solving and Critical Appraisal Skills as discrete skills, assessing instead the final outcome, e.g. answers to a case study, solutions to a problem, application of a law in a particular set of circumstances.

In terms of student support for developing these skills, eight unit coordinators claimed that support was available but the type of support varied. Tutorial discussions based on case studies were cited as opportunities for developing Problem Solving and Critical Appraisal Skills in seven units while another four units provided answers to problems and case studies.
in an effort to foster these skills. Feedback on skill development was incorporated in tutorial discussions and one unit offered feedback on a draft written report/case study.

Again, it was revealing to observe that while ten out of twelve unit coordinators identified Problem Solving and Critical Appraisal Skills as vital to their unit; none was willing to spend time teaching these skills in their unit. However, five were willing to make some changes to facilitate the development of these skills.

Interviews with MPA Unit coordinators

The review of unit plans in the MPA program and the subsequent survey of staff were useful exercises in terms of collecting information. However, the inconsistencies in the quality of information obtained in both the unit plans and questionnaires meant that there were still gaps to be filled. With this in mind, the next logical step was to invite all twelve unit coordinators to attend an interview.

The primary purpose of each interview was to ascertain additional, unit-specific information about non-technical skills incorporated in the unit, assessment tools, marking criteria, student support and feedback mechanisms. Anecdotal input from the MPA unit coordinators was required to expand on the written information in the unit plans and questionnaires so as to fully understand what was happening in each unit. In addition, our review needed to determine the extent to which unit coordinators understood the concept of embedding non-technical skills in their units as well as the considerable implications for teaching and learning in their unit. At face value, some of the unit plans and completed questionnaires indicated a lack of appreciation of the issues but it was necessary to clarify this through conversations with unit coordinators.

All unit coordinators were requested to attend thirty minute interviews. Every interview ran over the allotted time in spite of the tight interview schedule and our general perception was that unit coordinators were interested in our review and pleased to be consulted about their views. Overall, the interview process was a valuable activity both in terms of gathering information and fostering a sense of inclusivity and consultation among academic staff. The semi-structured interview protocol involved an introduction outlining the purpose of the project and the interview process, followed by specific questions concerning each unit related to assessment, teaching and learning methodologies, and student outcomes. As responses were received, the interviewers engaged in more probing questions. One of advantages of the semi-structured approach was that while all relevant questions were put to unit co-ordinators, there was an opportunity to explore in more detail and continue with questions within the context of previous answers.

The results of the interviews revealed that:

- Most unit coordinators were keen to explain the teaching and learning strategies and associated assessments employed in their units.
- Non-technical skills were explicitly taught in one unit only (i.e. how to prepare, write up and present a case study). In other units, some written guidance and referral to online resources and reference books was provided but there was no class time allowed for practical skill development.
- Non-technical skills were not explicitly assessed in the majority of cases as marks were allocated primarily on content or product. Marking criteria ranged from highly prescriptive and transparent to less well defined and quite subjective, (e.g. tutorial participation).
Feedback provided to students on their level of non-technical skill development over the semester was limited and in some units, practically non-existent. On the whole, feedback tended to be an ad hoc affair, with verbal feedback offered in tutorials and lecturer consultations available for students who actively sought them out.

Support for students deficient in non-technical skills was limited. Some unit coordinators indicated that they offered support during student consultations but the focus was more content-based advice rather than assistance with non-technical skills.

From the interviews it became evident that not all unit coordinators understood the concept of properly embedding non-technical skills in their unit and the implications of doing so. Furthermore, some unit coordinators did not see it as their responsibility to teach non-technical skills in their unit.

### Employability Skills Checklist

The next step was to find out more about the personal views and future intentions of unit coordinators’ in relation to embedding employability skills in their units. To this end, an employability skills checklist was designed to survey unit coordinators’ regarding their views on incorporating employability skills in their units. The checklist included the four key employability skills already identified in our research and divided each skill set into a set of specific sub-skills. It also included a fifth category incorporating Study Skills, Exam Preparation and Employment Skills. The final section of the checklist was reserved for unit coordinators to add their own observations regarding non-technical skills. Unit coordinators were presented with the checklist at the conclusion of their interviews.

When the results were analysed, clear disparities again emerged between the accounting and non-accounting unit coordinators in relation to which skills were rated as relevant, whether these skills should be integrated into units and whether external support was welcome.

On the whole, the coordinators of accounting units were more attuned to the need to address non-technical skills than their non-accounting counterparts. All accounting unit coordinators nominated all four categories of skills; Teamwork and Interpersonal Skills, Oral and Written Communication Skills, Problem Solving and Critical Appraisal Skills as relevant to their unit. They were also more committed to the idea of embedding non-technical skills in their units and availing themselves of external support in order to do so.

On the other hand, the non-accounting unit coordinators were more focused on the technical content of their units. The general consensus of opinion among non-accounting unit coordinators was that while Oral and Written Communication Skills, Problem Solving and Critical Appraisal Skills were acknowledged as relevant; Teamwork and Interpersonal Skills were not considered a priority. None of the coordinators of non-accounting units indicated a willingness to integrate any of the four major skill categories in their units even though they had identified them as relevant. Moreover, a marked reluctance to make use of external assistance in embedding non-technical skills was evident. Given that the non-accounting units comprise seven out of the twelve core units of the MPA program; this represents a major challenge in terms of embedding non-technical skills in the overall program.

In relation to Study Skills, Exam Preparation and Employment Skills, results were mixed and there was no clear distinction between accounting and non-accounting units with responses of a more or less of a parallel nature. It was generally accepted that Study Skills
and Exam Preparation were important and needed to be integrated in units with or without external assistance. Employment Skills were likewise viewed as necessary but only a quarter of respondents were keen on embedding these skills in their units.

Phase Three
A Proposed Framework for Embedding Employability Skills in the Map Program

The next task was to develop a framework for embedding the employability skills identified in the research in a coherent and cohesive manner across the MPA program. The first step in this process was to map the course from an employability skills perspective on a unit by unit/semester by semester basis. Interestingly, the mapping process revealed that the three nominal foundation units of the MPA program (ACC5601, ECF5600 and LAW5111) performed poorly in relation to non-technical skills. This supported the interview findings that the coordinators of these units were chiefly concerned with covering the fundamental, technical knowledge and skills required in their respective disciplines so that students could continue successfully with sequential units.

Second semester offered a more promising proposition in that all three nominal second semester units, ACC55602, ACC5603 and LAW5200, incorporated two or three employability skills. The third semester units, ACC5404, ACC5605 and LAW5300, and fourth semester units, ECF5220, ECF5661 and MBA5709, presented a better case for the inclusion of non-technical skills as the type of assessment and level of complexity increased in accordance with the demands of higher level units. Most units in the third and fourth semesters incorporated three or four employability skills to varying degrees.

A new framework for embedding employability skills across the entire new MPA program was constructed based on the following premises:
• The employability skills framework aims to provide a broad coverage of non-technical skills across the program.
• The intention is to scaffold the learning experiences in a coherent and cohesive manner in order to ensure adequate skill development by the end of the course.
• All core units are required to address at least two employability skills; however, elective units are not included in the framework at this stage.
• A ‘path of least resistance’ approach has been adopted and a concerted effort has been made to accommodate current assessments in existing units.
• Some technical content may need to be sacrificed in order to explicitly teach employability skills.
• Some assessments will need modifying to incorporate the requisite employability skills. Marking criteria will also need to be adapted.

On this basis, the following framework for embedding employability skills in the new MPA program was developed:

<table>
<thead>
<tr>
<th>Course Structure per Semester</th>
<th>Unit Code</th>
<th>Teamwork and Interpersonal Skills</th>
<th>Oral Communication Skills</th>
<th>Written Communication Skills</th>
<th>Problem Solving Critical Appraisal Skills</th>
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<tr>
<td>Sem 1</td>
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The implementation of the employability skills framework across the MPA program entails a number of phases and is scheduled to run over four semesters. The School Learning Skills Advisor (in a 0.6 FT capacity) will work with three unit coordinators per semester. Each semester, the Learning Skills Advisor will meet with the unit coordinators to discuss their respective unit in terms of learning outcomes, assessments and resources. Interventions are to include: modification of assessments to incorporate employability skills; revised marking criteria; development of support materials for students; delivered presentations in tutorials to assist students in acquiring employability skills; conducting voluntary tutorials; providing opportunities for students to supply feedback regarding interventions by the Learning Skills Advisor; implementation of peer evaluation strategies for teamwork; and provision of support and mentoring for both unit co-ordinators and tutors. It is envisaged that the effectiveness of these efforts will be evaluated and results compared across the three units at the end of the semester. The goal is to continue this process for all units across the entire MPA program over a twenty-four month period.

**Opportunities for Future Research**

This project offers significant opportunities for future research. At the intervention stage, students within units can be canvassed to determine whether they believe strategies designed to develop employment skills have contributed to skills development. From a program perspective, both qualitative data (interviews) and quantitative data can be obtained to evaluate the extent to which graduated students have benefited from the intervention and embedding strategies. Additional data could be obtained from students employed in the workforce to assess the extent to which the employability skills framework has been relevant and contributes to their skill base. This could also be extended include interviews with employers to assess their views regarding the work-readiness of MPA graduates.

**Concluding Comments and Overview**

The purpose of this project was to investigate the integration of employability skills in the MPA program and determine the views of the unit coordinators involved the program. The review revealed that there was currently no clear framework or structure for embedding employability skills. Unit coordinators were working in isolation with limited knowledge of other units and there was no coordinated approach regarding which units would take responsibility for specific skills, how these skills were embedded within units and how they were developed across the entire program.
Overall, the study indicated that there is a clear need for assistance to coordinate and embed employability skills within each unit and across the program as a whole. In this respect, there are opportunities for an appointed School Learning Adviser to work collaboratively with unit coordinators. This could involve offering assistance in modifying content to incorporate skills development, providing resources and exemplars, addressing assessment and feedback to students, delivering workshops and where appropriate, offering one-on-one assistance.

A key factor in the success of integrating employability skills into a program like the MPA is a collaborative and consistent approach. Of singular importance is the need for unit coordinators to share ideas, resources and strategies and to communicate more actively and transparently. This coordinated approach should be reflected in unit plans and accomplished by a range of means including regular meetings among unit-coordinators, professional development activities related to matters such as assessment and feedback, a strategy for mentoring and monitoring new staff into the program, and opportunities for staff to exchange ideas, experiences, strategies and resources.

A successful implementation strategy will require a significant commitment on the part of the School concerned. Adequate resources are required to implement such a strategy and to ensure its viability and sustainability in the longer term. Unit coordinators will need assistance to embed these skills using appropriate teaching and learning strategies, relevant assessment instruments and suitable feedback mechanisms. To this end, a Learning Skills Advisor attached to a School is an invaluable resource.
References


Institute of Chartered Accountants in Australia and CPA Australia (2009). Professional accreditation guidelines for higher education programs. ICAA and CPA Australia.


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