

# ACEN Presentation

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## Preparing accounting students for WIL success through a collaborative SME-supported PIPP (Pre Internship Placement Programme)

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**Australian Government**

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- The views in this project do not necessarily reflect the views of the Australian Government Office of Learning and Teaching.

# WHAT WAS OUR DRIVER FOR OUR PIPP?

1. Sustained criticism of our accounting graduates – we surveyed 26 SME A/cing Firms in Canberra and found:
  - Weaknesses in technical and generic (professional) skills (despite a dedicated professional orientation unit in our First Year curriculum)
  - Firms would rather **not** employ graduates (and be short-staffed) than risk employing a dud or offering internships.
    - » ACNielson, 2000; B20, 2014; Graduate Careers Australia, 2015.
    - » Personal conversations
2. Graduates unable to find relevant work

This led to 2 responses from our research team:

- 1) Questionnaire to over 20 small and medium sized accounting firms for specific examples of weaknesses in **technical** and generic (**professional**) skills.
- 2) Applied for an OLT seed grant to develop a pre-internship preparation program (PIPP) as an extra curricular programme to address these weaknesses & so add value in preparing students for work (ie a PRE-INTERNSHIP PROGRAMME).

# Are we preparing students well for an internship – what research is telling us !

- There seems to be an unstated assumption that students possess adequate skills before they undertake an Internship
  - (Cord, Bowrey, & Clements, 2010; Mclennan & Keating, 2008; Papadopolous, Taylor, Fallshaw, & Zanko, 2010).
- Cord, Bowrey & Clements (2010) state that the only preparation students had before they commenced their WIL project was a single lecture which introduced students to ‘reflection and prepared the students for the workplace covering topics such as equal employment and diversity and code of conduct’ (p. 86).
- The Good Practice Principles for Industry Mentoring (including WIL) developed by Papadopolous et al. (2010) from a national study of business curricula in Australian universities lacks any reference to preparing students for placements.
- Similarly, Orrell’s (2011) review of Australian studies only mentions preparing students for placements in disciplines such as nursing and education, but not for business/commerce.

# Is there a gap in the literature?

- This project questions the widely held view that WIL placements provide an ‘opportunity to reinforce the application of generic skills learned in the classroom’. But according to many hosts & interns, these skills do not appear to have been developed or, at least, developed enough, prior to their work placements.

# What we tried to do with PIPP !

- Transformative – change or modify students' behaviour.
- Take them from viewing themselves as students to viewing themselves as transitioning to work in a professional services environment.
- The major focus was on developing employable skills.
  - Through a range of activities – some focused on technical skills, some on generic skills, and some combined technical and generic skills.

# What we tried to do cont.

- The content, both technical and non-technical, was specified and developed in collaboration with industry partners, who had a significant role in the delivery of the interactive sessions on the university campus during the PIPP.
- This approach is congruent with McLennan and Keating back in 2008, who stated, 'WIL is generally considered more likely to succeed as a learning experience if it is conceived as a partnership in which the host organisation is involved in the planning and delivery and is committed to student learning' (p. 10).

# How we built our PIPP model

- PIPP was built on the premise laid out by Guile and Griffiths, who argue from a social psychological perspective successful WIL programs need to manage the transition from classroom to workplace.
- Students need to marry or link their ‘vertical’ development (ie the abstract concepts and skills taught in classes) with their ‘horizontal’ development (the ‘process of change and development which occurs within an individual as s/he moves from one context (e.g., uni ) to another (e.g., a workplace)’).
- PIPP was designed so that students would engage in activities and practised behaviours appropriate to the cultures and norms of SME firms.

# An Entity's Norms

- Students who have an accurate understanding of an **entity's norms** are much more likely to have a smooth socialization process (Garavan and Murphy, 2001). This focus on facilitating the socialization process is often overlooked.
- 'Many work experience programs fail to recognise that it is not work experience in itself that results in the development of employability skills, but the meaningful engagement in the discourse and activities associated with specific communities of practice' (Cranmer, 2006, p. 174).

# Our PIPP is an Extra-Curricular activity

- Bringing the PIPP outside of the formal system allowed us to develop it in a way which increased its authenticity to students (and not just for assessment/marks).
- It provided a much greater ability to mimic a professional services environment
  - Office attire, minimum of 7.5 hours contact per day, 5 days per week for 3 weeks – students told not to apply if they could not meet these criteria
- At the most basic level, participating students would not be looking for marks but rather a chance to develop their professional and technical skills to the point that would result in an internship offer. (Currently we are looking at micro-credentialing/badges for this participation – AQF later this year??)

# Who we partnered with -

- We worked with the local branch of the Chartered Accountants of Australia and New Zealand) CAANZ to develop a 3 week program, focusing on technical and professional skills.
- This was an extended experiential learning activity. It ensured students had a 'direct encounter with the phenomena being studied rather than merely thinking about the encounter, or only considering the possibility of doing something about it' (Ramburuth & Daniel, 2011, p. 39).
- Further, we wanted to maximise the personal exchanges between students and professional accountants, rather than use technology or media, as these diminish the potential for students to develop an understanding of the interactions which take place in the workplace (Avremenko, 2012).
- Students were told that internships may be offered at the end of the program – following a “speed” interview ie firms' chose not us.
  - Explicitly told there were NO GUARANTEES that all participants would gain an accounting firm internship placement.

**Table 1. Demographics of our first 2017 PIPP cohort**

Status	Level of study	Female (N)	Male (N)
Domestic	Undergraduate	0	5
	Postgraduate	0	1
International	Undergraduate	2	3
	Postgraduate	14	5
Total		16	14

**Table 2. International students by country of origin and gender**

Country/continent of origin	Male (N)	Female (N)	Total
China	3	7	10
Subcontinent & Middle East	4	4	8
South East Asia	1	3	4
Africa	0	2	2
Total	8	16	24

# The Model - daily activities

- Professional skills - each day started with a short talk by practitioners on non-technical topics, such as their personal story from student to professional, or what they wished they had known while they were at university, 'war stories' etc.
- Followed this with morning tea, students networked/ interacted with the presenter – at least 40 minutes or so.
  - Academics role here was to only “hunt up” the shy students and encourage them to develop their confidence interacting with professionals
- This activity did not grow tiresome, as there were fresh presenters each day.
  - Students were very happy with the opportunity to socialize with professionals

# Daily Activities cont.

- Technical – Gone Fishing Again Practice set (Pabst) was used
  - First month was ‘clean’ data
  - Second month – a replacement bookkeeper made a number of mistakes – students had to locate and deal with them in the data file
    - » The types of errors were provided by the SME firms – eg Acc/P and Acc/R not reconciling with sub ledgers etc.
- Very valuable to disabuse students of the idea that accounting records can never have errors.
  - If they are not correct, they must be fixed.
    - » A lot of acceptance by the students once they were told these are common issues in practice for entry level accountants.

# Daily Activities cont.

- Combining technical and professional skills
  - e.g. Div 7A Integrity rule from the OZ Income Tax Act (accessing Co. profits via dividends or another eg untaxed form) – students had to read this, work out what it means and advise their client who had breached this rule.
  - A lot of the students used language similar to Life of Brian ‘Crucifixion for a first offence’
    - » Led to a good discussion of how to protect the relationship with the client, at the same time as advising him/her of the consequences, as well as providing advice on how to fix the problem.
    - » Language/communication skills suddenly became important.

**Table 3. Internships offered by gender (ie post PIPP)**

	Male			Female		
	No. of students interviewed	No. of internships offered	% of internships offered	No. of students interviewed	No. of internships offered	% of internships offered
Domestic students	6	3	50%	0	N/A	N/A
Internat students	8	3	38%	14	7	50%
Totals	14	6		14	7	

# PIPP outcomes

- 30 students applied (UG and PG)
- 13 internships in accounting firms were offered after interviews
  - the international students were not under-represented in obtaining internships.

(Those who missed out did find alternate placements)

	Number in group	Proportion in group	Number of internships	Proportion of internships
Domestic	6	20%	3	23%
International	24	80%	10	77%
Totals	30	100%	13	100%

# Outcomes cont.

- 8 out of the 13 interns were offered ongoing work
  - 3 out of 3 - domestics
  - 5 out of 10 - internationals
- Some firms offered more intern placements than they could offer ongoing positions to
  - These firms only offered placements to international students
  - Helping students
  - Greater pool to select ongoing staff (try before you buy 😊)

nb There was no case in a firm where an international was not offered an ongoing job while a domestic student was.

# Can this sort of program work for non-accounting students?

- YES definitely we believe!
- Most likely to be successful if there is a clearly defined professional identity
  - Accounting, Computing, Financial Planning. Building & Construction etc.
- Very helpful if the professional body assists in promoting the program among its members
  - Get specific examples of the sorts of errors graduates often make – build a sense of authenticity in the activities
- Get practitioners to present to the students on non-technical issues
  - Networking opportunity for the students
- A large number of public spirited volunteers who would love to work with our students
  - E.g. Toastmasters – provided 6 hours of presentations and activities. Very well received by students – the professional accountants had strongly emphasized the value of communication with clients. A huge issue for other graduates too.

# OTHER FORMS OF 2019 BGL INTERNSHIPS

Progressing from our experience with PIPP we are currently using sections of the model to develop “partnerships” with other hosts including:

- \* Social Entrepreneurship – Millhouse programme on campus
- \* Problem Solving with SMEs & Registered Clubs in country towns (eg in surrounding country towns of Cooma, Goulburn & Binalong)
- \* Using New Colombo Plan funding for Thailand & Singapore placements
- \* National Security venues
- \* Canberra Festivals (eg Canberra Show & National Folk Festival)
- \* Soldier-On, Commonwealth Games, INVICTUS GAMES last year & NAB Finance students
- \* IDEAS International (advancing sustainable democracy worldwide)
- \* 6 month placement at PWC for Computing students
- \* Small Business Advisory clinic on campus

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# THANK YOU

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