

# Personal skills development in the accounting curriculum assignment

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For over a decade, a number of employers have been sounding warnings to the higher education sector that a 'skills gap' was emerging at the employer/graduate interface. This paper highlights one strategy that attempts to facilitate the development of transferable and managerial skills in an undergraduate accounting degree. Using a stakeholder approach the adequacy of current in-house provision, and a comparison of this with best practice in the sector, was undertaken. Analysis of the findings resulted in the conclusion that skills development using an embedded delivery approach was insufficient.

Likewise, a dedicated skills module in Year 1 was also inadequate and an appropriate course needed to be developed and incorporated as a core module in Year 2 of the programme. The result of this has been the creation of a module entitled Business Enterprise Skills. Keywords: graduate skills, dedicated module Introduction and relevant literature Today's challenging economic situation means that it is no longer sufficient for a new graduate to have knowledge of an academic subject; increasingly it is necessary for students to gain those skills which will enhance their prospects of employment.

Graduates are being asked to display far more than subject-specific knowledge. They need to provide evidence that skills development activity has occurred during their higher education experience. Harvey et al. (1997), concluded that: '... No longer recruit simply on the basis of degree status. A degree employers might be necessary or desirable but employers are looking for a range of other attributes when employing and retaining

graduates. (Harvey et al. , 1997, p. 63) The UK Government has also acknowledged the requirement for graduate skills.

The National Committee of Inquiry into Higher Education reported in 1997 that all institutions should, over the medium term, identify opportunities to increase the extent to which programme help students become familiar with work and help them re etc on such experience (Tearing Committee, 1997).

The Department for Education and Employment (Defer) 1997) has identified that employers frequently emphasize the importance of key \* Address for correspondence: Bob Gammier, Aberdeen Business School, The Robert Gordon University, Gartered Road, Aberdeen, AB9 8EE, KICK.

E- mail: r.[email protected]AC. UK Accounting Education SINS 0963-9284 print/SINS 1468-4489 online 0 2002 Taylor & Francis Ltd http://WV. Tanat. Co. UK/ journals DOI 10. 1080/0963928021015327 2 64 Gammier et al. Downloaded by [sun vat-seen university] at 05: 15 02 June 2013 skills in preparing people to be part of a expiable and adaptable workforce. They further emphasize the part they have to play in the employability of individuals throughout their working lives.

It is evident that the nature of accounting has changed considerably, largely because the organizational, economic and technological context in which this type of work is conducted has changed, in many cases, beyond recognition (Cooper, 1998; Adamson et al. , 1998). This is set to continue, and will manifest itself in many ways, perhaps most obviously through intense action of work practices. This has already radically changed the skills that

accountants need in order to be effective in the changed context in which they have to operate.

World and Cooper (1997; 1998; 2001) argue that individual and business survival, and business and national competitiveness, will depend on how quickly and how well UK decision-makers develop new skills. A key question in this type of research is - who is the best judge of what future skills accounting graduates are likely to need? Nationally, and internationally, a number of studies have been performed to ascertain exactly what skills the employers want to see included in the graduate profile (e.g.

Nicholson and Moss, 1990; Abbott, 1993; AGAR, 1995; CASES, 1997; O'Brien, 1997; Williams and Owen, 1997; Fallows and Steven, 2000). The overall feedback suggests that the following 'groups' of skills were the most sought after; communication, problem-solving, personal and interpersonal skills, responsibility and organizational ability. Williams and Owen (1997) found that the most common perceived graduate qualities are an ability to learn, intelligence, ideas and imagination, and good communication skills.

Lewis and Gill (1999) further articulate much of the current thinking in this area: Transferable skills and key skills are simply code words for the kind of capability now being sought; 'adaptability' and 'explicitly re indications of the kinds of disposition now required. These meta-skills .. Enable persons to deploy effectively a repertoire of generic and more specific skills (Lewis and Gill, 1999, p. 1). Essentially employers have stated that they want students to be able to think laterally (Holmes, AAA).

They require students familiar with a problem-based approach to a situation and to take with them into employment the ability to come up with creative and original solutions. Personal and interpersonal skills encompass both communications and team work dynamics, thus the requirement for team players, as well as team-leaders (Holmes, Bibb). The ability of an individual to work successfully as an individual, or as a member of a group, forms an integral part of the graduate skills pro li (Rosier and Jeep's, 1985). Graduates are expected to have a sense Of ' appropriateness' for the ways in which they respond to people and to the tasks in hand.

Employers desire graduates who are ' self- con dent but recognize their own limitations' (Harvey and Bowes, 1998). In a survey of small- and medium-sized enterprises, Harvey and Bowes (1998) noted that 'employers want graduates to make an early contribution when starting employment'. This ability to handle responsibility and exhibit adhering potential is a widely sought after skill on a national level. Harvey and Bowes' (1998) endings indicated a preference for individuals who can display that they have the potential for leadership in a work environment.

Previous effective leadership experience intimates a good team-worker, listener and motivator, and someone who has already shown himself to be worthy of the respect of his team. Organizational ability, for example, time keeping, effective planning Personal skills development 65 Downloaded by [Sun Hat-Seen University] at 05: 15 02 June 2013 and strategic thinking are mandatory for the competitive graduate marketplace. Along with foreign language skills and CIT competencies these ' meta-skills' (Barnett, 1 998)

constitute the reported areas of skill deficit within the modern graduate profile.

The arguments put forward in relation to the demands and requirements of employers should not be accepted unchallenged. It is perhaps stating the obvious to make the point that all recruiters would like the graduates they take on to be as ready to contribute to the productivity of the organization in as short a time period as possible. The logic is straightforward, the more ready the HE sector makes the individual to achieve work competency, the less time and resource the organization need to devote to achieving this.

There is obviously a balance to be struck and it is equally evident that the more that the HE sector provides then the greater the extent to which the prospective employers will ask for. Indeed, the HE sector has a far wider remit than providing students with work-based skills, and it has to satisfy a range of stakeholders (Stewart and Knowles, 2001). Thus, feedback from employers must be analysed in this light; they are a group that is potentially never satisfied.

Indeed, their requirements may be transient in nature as business conditions alter. It is important to consider in this light which skills should be incorporated within the education process and which should be facilitated outside the academic curriculum (Nab and Begley, 1998). As Stewart and Knowles (2000) and Gabby (1994) point out, universities are not surrogate employment and training agencies and, in an already squeezed curriculum, the clear benefits of skills development have to be identified to substantiate their inclusion.

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Notwithstanding the above, it is evident from the literature that a range of transferable skills are essential for students leaving university and entering the world of work. Thus, part of the HE function in producing graduates is to provide them with the attributes necessary to be able to operate professionally within the environment required for the 'learning age' or 'learning society'. This is entirely consistent with the Tearing Committee (1997) which noted that: ... Institutions of higher education [should] begin immediately to develop, for each programme they offer, a 'programme specification' which ... defines the intended outcomes of the programme in terms of: c the knowledge and understanding that a student will be expected to have on completion; c key skills: communication, numeracy, the use of information technology and learning how to learn; c cognitive skills, such as an understanding of methodologies or ability in critical analysis; c subject specific skills. ' Aim and context The aim of this paper is to examine from the perspective of relevant stakeholders a number of issues.

It will examine the current provision in relation to skills development, question whether further development is required and, if so, what is the most appropriate model to facilitate this. The research has been undertaken within Aberdeen Business School (ABS), part of The Robert Gordon University. ABS maintains close links with industry, commerce and the public sector, the intention being to ensure, as far as possible, that the courses offered are tailored to the needs of graduate employers.

In addition, the operation of the sandwich degree programme are central to the School's portfolio, with students on the Accounting and Finance

degree undertaking 12 months paid placement within an accounting environment during the third year of their studies. Current provision takes the form of a dedicated module in Year 1 of the undergraduate accounting degree. This is core to the programme and is awarded credit points accordingly. This is consistent with other provision across the sector where skills development falls almost exclusively within the boundaries of the first year of degree studies.

The question that has been posed in relation to this asks -? is it realistic to expect students at the end of Year 1, to have reached a point where they take full responsibility for their skills development? Stewart and Knowles (2000) also suggested that consideration should be given to examining the requirement for modules at a higher level which dealt both academically and practically with the notions of careers, career planning and career development. This is a key feature of this paper: it looks beyond first year studies and attempts to clarify and construct a model for skills development and enhancement in students' second year of study.

**Methodological approach** There is a number of stakeholders involved in this area and, if substantive progress is to be made in the development of enhanced skill levels, appropriate research needs to be undertaken to find out what needs to be done and how this is best achieved. A number of groups were identified as being relevant -? graduate employers, placement employers, Year 4 students who have completed a placement in the third year of their degree, current placement students, current provision elsewhere, and finally the views of the Course Team.



Thus, a multifaceted approach was taken in an attempt to generate meaningful data from all the relevant parties. Approaches included a discussion forum, interviews and questionnaires. The intention here was to inform the argument from as many perspectives as possible to avoid simply appearing to be at the call of graduate employers and meeting their every demand. It is clear that their opinion is of relevance but this cannot be allowed to overshadow all others. Thus, in data analysis the Course Team was very much aware of the need for a balanced analysis and to take cognizance of all perspectives.

Graduate and placement employers An examination of employers' requirements needed to be conceptualized within the environment in which the university is situated. Thus, although a number of generic skills have been identified, it was believed to be important to engage as many employers in the dialogue as possible. To this end a debate incorporating graduate and placement employers entitled ' Graduates of the Future' was held with the general aim being to elicit views on the potential for undergraduate course improvement.

Moreover, we sought to try and determine the changing requirements of accounting graduates, from the view of those who have in the past recruited Business School students - be it at graduate level, or for the one year period of industrial placement. The latter is often a student's first non-social work experience; hence it is important that students possess sufficient knowledge and skills to operate in the current business

environment described above. 67 During the discussions, frequent use was made of terms such as ' practical skills', transferable skills' and ' nouns'.

It became evident that the main area in which employers felt there was room for improvement in our degree programmer was in the development of these ' softer skill <. the focus was on skills that make new graduates immediately productive in work environment and which are therefore most attractive to potential employers. post-placement students feedback generated from via post- placement questionnaires. views were sought year undergraduate inter alia how well prepared they felt themselves be when entering environment. align=" justify"> The results con armed the employers' views: hat although students believed they had the theoretical skills required at this stage, they felt ill-equipped in transferring these skills into the practical work situation. Provision within other universities Before embarking upon a possible solution to the above issues, information was sought from other UK Business Schools eliciting information on the teaching of the skills identity De above, with a view to drawing on examples of best practice.

A questionnaire was designed and distributed, using the BASIC (British Association for Business Studies Industrial Placements) mailbags, to which 18 member institutions responded. The questionnaire examined current methods of placement preparation and teaching practical business skills, the adequacy of any provision, together with examples of good practice. (I) Current methods of placement preparation The majority of the respondents (67%, n 5 1 2) prepared students for their rest work experience with time

slotted into the curriculum, with only 28% (n = 5) of the sample running a species c module for the purpose.

The remaining respondent did not provide any preparation for placement within the curriculum, although it did undertake some extracurricular activities. Although 56% of respondents (n = 10) felt that they had sub-scient time allocated to them within the timetable to provide adequate preparation for placement, the number of hours of preparation considered sub-scient by these respondents varied enormously from 10 hours to 150 hours of preparation. The 8 respondents who did not think they had sub-scient time for placement preparation cited between 0-12 hours for this purpose.

It is also interesting to note that all the respondents who indicated that they do not have sub-scient time allocated to adequately prepare their students are dealing with over 150 students annually. In contrast, even of the ten respondents who consider themselves to have adequate preparation time are dealing with fewer than 150 students, with two of these in the 0-50 students category. This may suggest that co-ordination a successful programmer becomes less manageable as student numbers increase -? an important point in the context of the Aberdeen Business School provision, where annual student placement numbers exceed 250. 8 (ii) Teaching of practical business skills There appears to be a variety of teaching methods used for the development of practical business skills and preparation for placement by other Business Schools. The vast majority of institutions (77%, n = 14) used one-to-one interviews, although two respondents admitted there was insufficient time to see every student on a one-to-one basis and

that interviews tended to be by request only. Other delivery techniques were used to supplement these interviews.

One-third (n 5 6) of the respondents simply used lectures for the delivery of material and it is unsurprising that each of these respondents also stated that they had minus scent time for placement preparation. The remaining respondents who undertook some preparation of students (n 5 1 1) used a combination of lectures and seminars. The ' other methods cited by four respondents included: presentations by returning students, mock assessment centre, drop in sessions, video interviews with feedback provided. iii) Examples of good practice Several examples of good practice were offered and this generated some interesting ideas including: c c c c c use of professionally produced videos to teach interview techniques use of role-play involving groups of students carrying out mock interviews mock interviews conducted by post- graduate or 4th year students specializing in Personnel Management full day dedicated to placement preparation with visiting employers, former ligament students, placement staff and academic staff all offering input focus groups to polish applications to certain companies, career-planning assignment, using the Careers Service produced ' PROSPECT interactive computer package One BASIC member admitted that a business skills module had been piloted this year but that it was unlikely this would be implemented due to a lack of resources.

Table 1 further splits the analysis into those respondents who felt that they had adequately prepared students for placement, with those who did not.

The table reveals that the majority Of respondents are covering each f the

identity De skills. However, only 56% (n 5 10) of the respondents covered all of the skill areas highlighted and these were in fact the same group who were of the opinion that their placement preparation was adequate. These were predominantly covered within the hours timetabled for placement preparation but, if not, were covered elsewhere in the curriculum. This ending would appear to add weight to the argument for running a dedicated placement preparation/skills development module.

The remaining 44% (n 5 8) all covered C. V. writing and interview skills within their species c placement reparation but the remainder of the skills, if covered at all, tended to be covered on an ad hoc basis through the rest of the curriculum. Course team analysis of in-house placement preparation and skills development The Course Team also critically examined the current provision Of skills development, and the preparation provided for the students about to undertake their rest working experience. Four areas (Table 2) that are central to the education of an undergraduate student were identity De. Each of these areas requires development throughout the entire undergraduate Table 1 .

Skills identity action Adequate (10) Skill C. V. writing Interview skills Job search skills Time Management Writing in business Practical research skills Presentation skills Team Working/dynamics Using IT in business Career planning Company culture Oral communication skills Health & Safety Placement\* 10 10 10433461 841 10 curriculum -677649269 Not Adequate (8) Placement\* 7 8 6 -o 3-21 69 Total 1718 16 12 10 12 10 14 13 10 1012 13 - 2 Curriculum - 202 \* Includes extra-curricular activities. Experience. It was

evident that the development of 'softer' skills was a central theme.

Considerable effort had already been made by the Course Team to embed into the curriculum, throughout the duration of the programme, activities that would develop these skills. In addition students received specific placement preparation activities which were extracurricular but compulsory for all students embarking on a placement. This included lectures from the Placement Director on the role of the placement within the respective degrees, together with the requirements for the completion of the relevant placement documentation.

A Placement Away Day was also organized with advice on CV and interview preparation, and at which employers and post-placement students provided feedback on their experiences. Finally each student had a one-to-one interview with a member of the placement unit to discuss his/her career aspirations. Current placement student views Once analysis of the BASIC questionnaire had taken place, one-to-one discussions with selected students followed up on some of the ideas generated. Five students who were currently out on placement were interviewed. The purpose of these interviews was to address some of the issues, which arose from the BASIC questionnaire and to seek the students' views on what they believed would improve their work performance and subsequent employability.

Current Year 3 Undergraduate placement students were interviewed as the authors were of the view that they would easily recall their feelings of six months earlier when they commenced employment. They should therefore have opinions as to the skills they needed at that time but which perhaps

they did not have. The students chosen to take part were all working in positions considered by the authors to be particularly demanding and challenging. The interviews took place on a one-to-one basis in the course of routine placement visits.