

Professionalising Accounting Education – The WIL Experience

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Abstract

The study tests the impact of an undergraduate business degree with significant Work Integrated Learning (WIL) components on student satisfaction, self-efficacy, and generic skills development compared to students undertaking a traditional business degree. The article adopts a longitudinal survey methodology of two sample groups: A control group studying a traditional business degree (“Control Group”); and a group of students enrolled in the WIL business degree (“PD Students”). The survey instrument, which contained self-reported Likert scale measures of self-efficacy, generic skills, and satisfaction, was administered at the beginning of the students’ first, second, and third year of study.

We find that the WIL business degree has had a positive influence in terms of student satisfaction, self-efficacy, and generic skills development and these measures are more pronounced than students completing the traditional business degree. The study extends the research on generic skills in business education and supports empirical evidence of WIL as a method of achieving greater student satisfaction with their academic experience, enhancing student self-efficacy, and developing students’ generic skills. Despite its resourcing issues, this study provides initial evidence to support further investment by higher education and industry in WIL activities within accounting education.

Keywords: Work Integrated Learning, Generic skills, Accounting education, Employment, Professional Development, Graduate Outcomes.

Introduction

Universities are becoming more conscious of the need to develop not only the key technical skills of their students, but also to develop students’ generic skills² (ACCI & BCA, 2002; AC Nielsen, 2000; Australian Education Council, 1992). Despite this increased awareness, various surveys have identified underlying concerns of industry with students’ generic skills (Kavanagh & Drennan, 2008; Precision Consultancy, 2007). Kavanagh and Drennan’s study of accounting students and employers identified that tertiary programs

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² Also referred to as ‘graduate attributes’, ‘graduate skills’ or ‘employability skills’.

in accounting do not appear to be adequately developing the students' professional skills and awareness (Kavanagh & Drennan, 2008). This raises the issue of how universities can provide their students with opportunities to develop their generic skills.

To address this critical issue, a Work Integrated Learning (WIL) commerce degree was introduced at an Australian University (the Professional Degree). This degree is supported by an integrated continuous orientation program, known as the Professional Development Program (the PD Program), which was created to develop student attributes, academic and professional skills. Preliminary evidence suggested that this program had a positive impact on first year students in comparison to those in *traditional* programs (Freudenberg, Brimble, & Cameron, 2010). This article extends the analysis to include students across all three year levels to determine if the first year impact holds across the second year of the program during which students complete the first year of an internship. This is achieved with a survey of self-reported measures of student development (satisfaction, self-efficacy, and generic skills) and compares this with a group in a traditional commerce degree.

We find that the WIL business degree has had a positive influence in terms of student satisfaction, self-efficacy, and generic skills development and that this continues into the second year of the program with the continued PD Program and the commencement of an internship. This extends and improves our earlier results and suggests that it is not a short-term effect. Furthermore, these measures are more pronounced than students completing the traditional business degree.

WIL has become more prominent in tertiary education as attempts are made to improving students' generic skills and bridging the student skills—employer expectation gap.

The remainder of the article is structured as follows. The next section examines the literature considering the potential WIL has on student satisfaction, self-efficacy and generic skills. Then the research method, including the design of the Professional Degree is discussed. This is followed by a discussion of the results. The article concludes with limitations and the potential for further research.

Theoretical Background

Work integrated learning (WIL)³ integrates learning and its workplace application in an educational setting and can be achieved through a real or simulated activity in or out of the workplace⁴ (Atchison, Pollock, Reeders, & Rizzetti, 2002, p. 3). WIL has become more prominent in tertiary education as attempts are made to improving students' generic skills and bridging the student skills—employer expectation gap (Bradley, Noonan, Nugent, & Scales, 2008; Patrick et al., 2008; Universities Australia, 2008). This is based on evidence that WIL improves the tertiary education *product* and therefore the outcomes for all stakeholders including student satisfaction. The latter has also become increasingly important as universities are increasingly measured and funded by performance in this regard.

3 There are a number of terminologies used to describe WIL, including cooperative learning and service learning. However the term WIL is used in this paper for consistency.

4 There are a number of possible models for a WIL programme, such as Mentored Employment, University/Industry Research; Supervised Work Experience, Customised Accredited Workplace Learning, Enterprise Development and Entrepreneurial Programs, and Simulations (Atchison et al., 2002).

This study examines the impact of a WIL project which imbeds both the preparation and delivery of WIL within the degree structure. To measure this impact we examine three student attributes commonly associated with WIL: satisfaction; self-efficacy and generic skills.⁵

The literature suggests that WIL offers engaging learning experiences that contribute to student satisfaction with their education experience (Patrick et al., 2008, pp. 20-21; Precision Consultancy, 2007, p. 29;) and this is confirmed by Australian evidence which recognises the relationship of WIL to student engagement and satisfaction (Australian Council for Education Research (ACER), 2008; Scott, 2005). In particular the Scott study noted that students single out engaging learning methods such as Practice-orientated (which includes WIL methods⁶) and interactive, face-to face learning methods as the *best aspects* of their degree. In a broader study (students from 25 Australasian institutions) student satisfaction was linked to engagement scales and quality of educational experience, with the WIL scale producing one of the strongest positive relationships with re-enrolment intentions (ACER, 2008, pp. 22-23). In summary, the literature suggests that WIL activities can positively impact on student satisfaction.

In a higher education context, self-efficacy⁷ has a significant influence on student behaviour. Self-efficacy can affect a students' academic persistence, choice of career opportunities, career competency (Bandura, 1982), individual performance and satisfaction (Bandura, 1997; Chowdhury, Endres, & Lanis, 2002; Gist & Mitchell, 1992). For example, students with higher self-efficacy can better utilise cognitive strategies (Zimmerman, Bandura, & Martinez-Pons, 1992) and can be better at solving conceptual problems (Bouffard-Bouchard, Parent, & Larivee, 1991). Prior studies have demonstrated significant improvements in student self-efficacy through participation in WIL activities including improved attitudes and behaviours toward work readiness (Day, Kelly, Parker, & Parr, 1982; Hughes & Moore, 1999; Freudenberg, Brimble, Vyvyan, & Corby, 2008; Subramaniam & Freudenberg, 2007).

Generic skills development has been a key focus in curriculum changes and renewal in recent years and has been promoted by stakeholder views (and evidence) that suggests an expectation gap exists between the employers/students and what is being delivered by tertiary programs (Kavanagh & Drennan, 2008). For example, the ICAA and CPA Australia have devised accreditation criteria, which explicitly requires universities to include generic skills development in their programs (Institute of Chartered Accountants [ICAA] & CPA, 2009).

The benefits of generic skills are also not restricted to employer demand and better graduate employment prospects; they are also transferable—from university to the workplace and between workplaces. Whilst technical knowledge becomes dated, generic skills rarely become obsolete and can be transferred into new careers (Kavanagh & Drennan, 2008, p. 281). WIL can equip students with generic skills and facilitate their transfer into the workplace (Crebert, Bates, Bell, Patrick, & Cragnolini, 2004) and it is therefore not surprising that higher education institutions are utilising generic skills research to justify the implementation of WIL activities and to devise WIL curriculum (Litchfield, Nettleton, & Taylor, 2008).

5 For a more detailed discussion of these factors refer to Freudenberg (2010).

6 There are 20 learning methods ranging from artistic productions, camps, the use of 'real world' case studies, field placements, practicum and clinical placements, to the use of key practitioners as guest lecturers or mentors, site visits, service learning and travel to other universities and overseas study exchanges.

7 Self-efficacy has been described as individuals' beliefs, thoughts and feelings about their capabilities (Bandura, 1977, 1986).

Research Methodology

A longitudinal survey methodology is used to examine the impact of the Professional Degree on enrolled students (the PD Students) over the first two years of the degree. The survey was administered at the start of the university year in *orientation week* in an attempt to capture students prior to engaging extensively with the university. The survey was readministered 12 months and then 24 months later at the start of the students' second and third year to gauge the level of student development. In addition, a group of students in a similar degree, that does not include the internships and the PD Program (the Control Group), were surveyed at similar times, and across year levels, as the primary sample.

Design of the professional degree. The design of the Professional Degree encompasses opportunities for students to improve self-efficacy and generic skills, with a view to improving overall student learning and employment outcomes and satisfaction. This is delivered in a trimester mode, which is a ten week trimester with approximately 35 hours contact per course with students studying full-time for their first year, and then converting to part-time study for their second and third years while undertaking a two-year paid, three to four day a week internship.

To ensure that students are adequately equipped for the WIL experience represented by the internship, as well as for their academic studies, the Professional Degree is supported by the PD Program, which is designed to create a meaningful link between university and the profession. The PD Program is designed for the systematic development of students' learning, employment, and generic skills while providing students with industry knowledge, professional skills, and exposure to partner firms. A critical factor in the success of the PD Program is the involvement of industry with its design and delivery. The PD Program is delivered in the days prior to the start of each trimester (known respectively as PD#1, PD#2 and PD#3), in each of the students' three years of study. In this way the PD Program is a *continuing orientation program* in which all students in the Professional Degree (commencing and continuing) participate. The PD Program is structured to deliver key skills and knowledge to students depending upon their progression (1st, 2nd, or 3rd year) and provide opportunities for mentoring and socialising through a "Pod" system of students, industry representatives, and academics.

The PD Program achieves continuous orientation by: scaffolding generic skills development, industry awareness, and exposure in each trimester in each year of the degree; and tailoring the PD program to the unique student life cycle that the business degree generates. Whilst some components of the PD Program are currently delivered elsewhere in the university, they are generally stand-alone rather than integrated and timed so students may not appreciate their significance. Further, these centralised services can be generic rather than contextualised to the students' actual discipline. It is argued that the PD Program's incorporation of these existing services in an integrated and considered way will improve outcomes and contextualise them for students.⁸

⁸ Due to space constraints we are unable to provide a detailed overview of the three year PD Program. Further information can be obtained by contacting the authors.

Survey instrument. The survey instrument incorporated standard demographic questions followed by questions about the students' satisfaction, perceptions of self-efficacy, and generic skills. In terms of satisfaction, students were asked a number of questions concerning their satisfaction with their choice of degree, university, courses, experience at the university, fellow students, lecturers, contact with industry, industry in which they expect to enter on graduation, and the relevance of the degree to their perceived professional needs. Students rated their level of satisfaction on a seven point scale from (1) unacceptable to excellent (7). A 21 item measure of self-efficacy was formulated by drawing on the existing literature concerning task-specific and general self-efficacy (Bosscher & Smit, 1998; Chen & Gully, 1997; Kirk & Brown, 2003; Subramaniam & Freudenberg, 2007). Self-efficacy was rated on a five point scale from 1 (not confident at all) to 5 (very confident) and subsequently adjusted to a seven point scale in order to compare the results with the generic skills and satisfaction measures.

The generic skills component of the survey instrument was based on the inventory tool developed by Lizzio and Wilson, who grouped skills and areas of their application into 14 skill domains (2004, p. 15). The survey instrument utilised 10 of the 14 skill domains. Nine of the 10 domains relate to generic skills, namely: interpersonal skills, self management skills, learning and adaptability skills, problem solving skills, concept and analysis skills, oral communication, team skills, information literacy skills, and written communication skills. The domain 'career and vocational management' was also measured. Each domain has 15 statements to ascertain students' perception of their skills, evaluated on a seven point scale from (1) "not at all a characteristic of me" to (7) "very characteristic of me." The final three statements of each domain relate to the student's perception of how important the generic skill is in relation to study, career and the student's desire to develop the skill. Analysis of student responses to the final three statements is considered separately.

Descriptive statistics. A total of 260 useable student surveys resulted from the administration of the survey (it was not mandatory for students to participate). Of these, 67 were from the PD Students in first year, 34 in the second year and 18 in the third year.⁹ For the Control Group 27, 49, and 72 respondents in the first, second, and third year surveys respectively were surveyed in class from students in these year levels at two points in time to obtain the sample. Summary descriptive statistics for the samples are provided in Table 1. Between the PD Students and the Control Group there are differences in terms of the population of international students, as there is a greater percentage of international students within the Control Group, which is driven by the makeup of that campus.

⁹ Students surveyed where those present at the PDP activities. The number declines in year two as this includes only the intern students. The third year data is only students who transferred into the program mid-stream and hence the comparatively small sample. The control group has grown in size and a larger sample size was sought. Analysis of the data needs to consider this.

Table 1. Descriptive Statistics

Item	PD STUDENTS			CONTROL GROUP		
	First Year	Second Year	Third Year	First Year	Second Year	Third Year
N	67	34	18	27	42	72
Gender						
Male	27 40%	12 35%	7 39%	16 59%	15 36%	37 51%
Female	40 60%	22 65%	11 61%	11 41%	27 64%	35 49%
Type						
Domestic students	62 93%	32 94%	18 100%	20 74%	15 36%	27 38%
International	5 7%	2 6%	0 0%	7 26%	27 64%	45 62%
Age						
Less than 20	42 63%	8 53%	11 61%	14 52%	6 14%	3 4%
20-30	19 28%	12 35%	5 28%	9 33%	31 74%	63 88%
30-40	4 6%	0 0%	0 0%	4 15%	3 7%	4 5%
>40	2 3%	4 12%	2 112%	0 0%	2 5%	2 3%
Entrance Score	10.2	8.9	9	10.8	9.7	9.7

This table provides summary descriptive statistics of surveys students. Entrance score refers to the average OP (Overall Position) university entry score of the respondents.

Results and Discussion

Summary survey results for all the measures are contained in Table 2 and Table 3 across the two data sets (the PD Students and the Control Group) and at three points in time (at the start of their degree and at the start of their second year, and then the start of their third year). The data presented are averages of respondent's scores for satisfaction, self-efficacy and then each generic skill.

For the PD Students there was a marked increase in all attributes at the start of their second year compared to the start of the first year at university with increases ranging from 11.1% (for conceptual and analytical skills) to 31.8% (for overall satisfaction): Table 2. In contrast, the Control Group had the reverse experience after their first twelve months of study with declines in all factors but one (student satisfaction that rose (0.42%). This difference has previously been cited as initial caution amongst PD Students about their skills and degree choice (being a WIL intensive degree), overconfidence and/or naivety from Control Group students about their skills, and the positive influence of the PD Program itself, a continuous orientation program with heavy involvement of industry in its delivery (Freudenberg *et al.*, 2010). Importantly, this pattern persists in our second year of data, supporting the first year initial findings.

It should be noted that the PD Students are studying full-time in their first twelve months, with their internship not commencing until the start of their second year. Accordingly, at the start of their third year, the PD Students have completed approximately 12 months of a paid internship. The results reported demonstrate a slight increase (equal or less than 2%

change) in five of the measures compared to the start of their second year: Table 2. The five measures that have increased were: satisfaction, self-efficacy, concept and analysis (initiative), information literacy, and career and vocational skills. With the exception of “learning & adaptability” (8.84%) and “problem solving skills” (4.35%) all of the decreases in the other seven measures are only slight (being equal or less than 2%). These are also the only two areas that report lower scores than that of the Control Group 3rd year students.

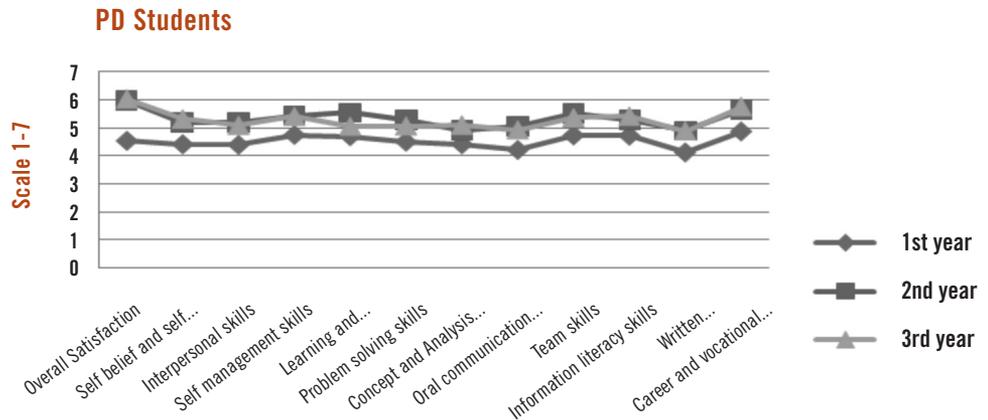
The results suggest that PD Students, after completing 12 months of an internship position at the start of their third year within the degree, may have an improved understanding of their skill base. That is, students are making a more meaningful judgement of their actual skill level. This may be because students are receiving feedback, (either explicitly or implicitly) in the workplace about their capabilities and/or observing professionals applying their generic skills. These modelling behaviours also influence student self-efficacy. This extends the outcomes for students identified in the first year of the program and illustrates that the continuation of the PD Program and the internship have further enhanced the student experience. The movement in PD Students’ reported satisfaction, self-efficacy, and skills are illustrated in Figure 1.

Table 2. Student satisfaction, self-efficacy development and generic skill with PD Students and Control Group.

Student Attribute	PD STUDENTS First Year			PD STUDENTS Second Year			PD STUDENTS Third Year			CONTROL GROUP First Year			CONTROL GROUP Second Year			CONTROL GROUP Third Year		
	Score	Score	% Chg	Score	Score	% Chg	Score	Score	% Chg	Score	Score	% Chg	Score	Score	% Chg	Score	Score	% Chg
Overall Satisfaction	4.53	5.97	31.8%	6.04	6.04	1.17%	4.79	4.81	0.42%	4.85	4.85	0.83%	4.79	4.81	0.42%	4.85	4.85	0.83%
Self belief and self-efficacy	4.41	5.20	17.9%	5.31	5.31	2.12%	5.18	4.83	-6.76%	5.01	5.01	3.73%	5.18	4.83	-6.76%	5.01	5.01	3.73%
Interpersonal skills	4.39	5.20	18.5%	5.08	5.08	-2.31%	5.09	4.47	-12.18%	4.80	4.80	7.38%	5.09	4.47	-12.18%	4.80	4.80	7.38%
Self management skills	4.74	5.44	14.8%	5.41	5.41	-0.55%	5.22	4.87	-6.70%	5.29	5.29	8.62%	5.22	4.87	-6.70%	5.29	5.29	8.62%
Learning and Adaptability skills	4.69	5.54	18.1%	5.05	5.05	-8.84%	5.26	4.79	-8.94%	5.14	5.14	7.31%	5.26	4.79	-8.94%	5.14	5.14	7.31%
Problem solving skills	4.50	5.29	17.6%	5.06	5.06	-4.35%	5.22	4.55	-12.84%	5.16	5.16	13.41%	5.22	4.55	-12.84%	5.16	5.16	13.41%
Concept and Analysis (Initiative)	4.41	4.90	11.1%	5.09	5.09	3.88%	5.04	4.38	-13.10%	4.95	4.95	13.01%	5.04	4.38	-13.10%	4.95	4.95	13.01%
Oral communication skills	4.21	5.06	20.2%	4.92	4.92	-2.77%	4.77	4.19	-12.16%	4.86	4.86	15.99%	4.77	4.19	-12.16%	4.86	4.86	15.99%
Team skills	4.72	5.50	16.5%	5.36	5.36	-2.55%	4.97	4.44	-10.66%	5.03	5.03	13.29%	4.97	4.44	-10.66%	5.03	5.03	13.29%
Information literacy skills	4.71	5.28	12.1%	5.41	5.41	2.46%	5.22	4.70	-9.96%	5.24	5.24	11.49%	5.22	4.70	-9.96%	5.24	5.24	11.49%
Written communication skills	4.12	4.89	18.7%	4.88	4.88	-0.20%	4.73	4.47	-5.50%	4.84	4.84	8.28%	4.73	4.47	-5.50%	4.84	4.84	8.28%
Career and vocational skills	4.86	5.66	16.5%	5.76	5.76	1.77%	5.28	4.80	-9.09%	5.19	5.19	8.13%	5.28	4.80	-9.09%	5.19	5.19	8.13%

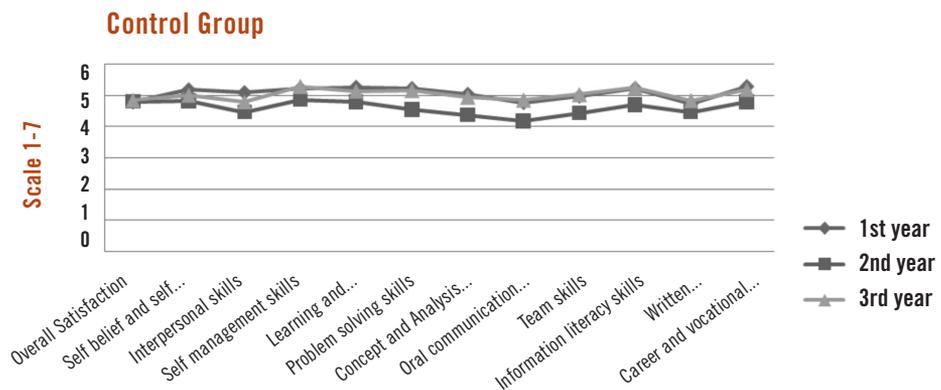
This table provides summary survey data results from four surveys conducted in the time periods. The data presented in are averages of respondent’s scores across a number of measures for each attribute (scale 1 -7, with 7 highest).

Figure 1. Reported satisfaction, self-efficacy and skills: PD Students



For the Control Group they have increased in all of the reported measures at the start of their third year compared to the start of their second year—with each of their generic skill improvements being equal to or greater than 5%. Over the course of their studies the Control Group appear to have an oscillating experience (notwithstanding sampling difficulties) and their outcomes are lower at the start of their third year than the PD students, except two, being “Learning & Adaptability” and “Problem Solving Skills.” This variance may also influence the student satisfaction score, which is significantly lower for the third year *traditional* students at 4.85 compared to 6.04 for the PD/Intern Students. The movement in reported satisfaction, self-efficacy, and skills of the Control Group are illustrated in Figure 2.

Figure 2. Reported satisfaction, self-efficacy and skills: Control Group

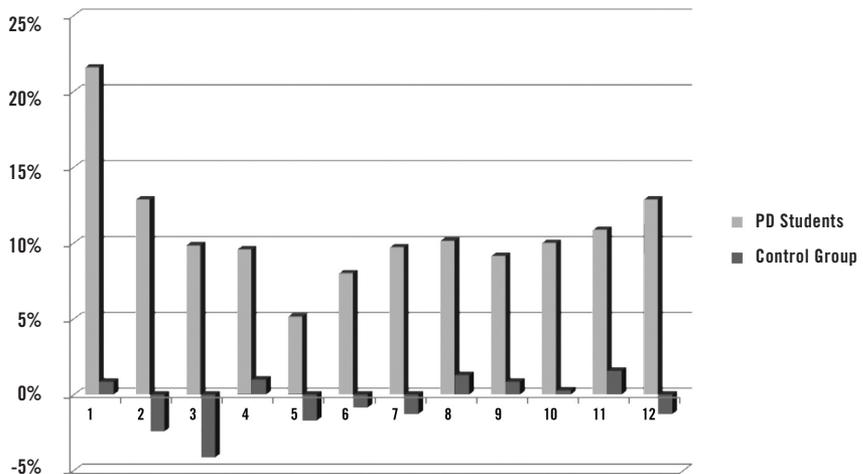


The percentage of change for both groups of students at the start of their third year of study (24 months) compared to when they commenced in year one (0 months) produced significant results. For the PD Students, nine of the measures had an equal or greater than 10% positive change over the period (being in satisfaction, self-efficacy, interpersonal, self management, concept & analysis, oral communication, information literacy, written

communication and career & vocational). The other three measures had an equal or greater than 5% improvement. This would indicate that the PD Students are finding their university experience with WIL supported by the PD Program as positive. The results are consistent with previous studies that WIL can provide an engaging learning environment that enhances the university experience (ACER, 2008; Scott, 2005).

In comparison, the Control Group appears to have stagnated, with little or no change (either positive or negative) in all measures—as all changes were less than 5% over the course of their studies. The variance from year to year may also influence student engagement and retention and, therefore, overall satisfaction. The results suggest a student perception that their university experience has had little or no influence on the development of their self-efficacy and generic skills. The 1% change in overall student satisfaction is therefore not surprising. This percentage change for the Control Group is illustrated in Figure 3.

Figure 3. Percentage change in measures in 3rd year compared to beginning of 1st year



Refer to Table 2 for the numbering of the student attributes

Table 3 outlines the perception of the importance of generic skills by both student groups. The PD Students consistently rate importance over 6 (on a 7 point scale)—with an average of 6.19 in their third year. For the Control Group over their university experience, these students perceive generic skills as less important—with an average 5.46 at the start of their 3rd year. Indeed, the decrease in the perceived importance of generic skills has been equal to or greater than 10% in eight of the ten measures over the two years of study for the Control Group. Conversely, the PD Students’ movements in perception were equal to or less than 3% in either direction.

This *perception* of importance of generic skills is critical, as prior studies have demonstrated that employers posit that students are lacking in these skills. Accordingly, the students in the Control Group may be underestimating the importance of generic skills and consequently

failing to undertake adequate steps to improve them. This highlights a critical aspect of WIL in contextualising the need for generic skills development in addition to providing the development itself.

Taken together, the results support the effectiveness of a Professional Degree, with WIL, in terms of the impact on students' skills, self-efficacy, perception of the importance of generic skills, and overall satisfaction with their program over a 24-month period. This is in line with the prior theoretical and empirical research on WIL and provides further evidence in support of investment in significant and embedded WIL activities in accounting programs.

Table 3. Student desire to improve generic skills with PD and non-PD Programs

Student Attribute	PD STUDENTS First Year		PD STUDENTS Second Year		PD STUDENTS Third Year		CONTROL GROUP First Year		CONTROL GROUP Second Year		CONTROL GROUP Third Year	
	Score	Score	% Chg	Score	% Chg	Score	Score	% Chg	Score	% Chg	Score	% Chg
Interpersonal skills	6.04	6.24	3.3%	6.28	0.64%	5.96	5.37	-9.90%	5.18	-3.54%		
Self management skills	6.39	6.27	-1.9%	6.37	1.59%	6.41	5.80	-9.52%	5.71	-1.55%		
Learning and Adaptability skills	6.19	6.21	0.3%	6.02	-3.06%	6.23	5.48	-12.04%	5.14	-6.20%		
Problem solving skills	6.23	6.36	2.1%	6.09	-4.25%	6.44	5.55	-13.82%	5.59	0.72%		
Concept and Analysis (Initiative)	5.97	5.98	0.2%	6.07	1.51%	6.07	5.33	-12.19%	5.42	1.69%		
Oral communication skills	6.24	6.61	5.9%	6.07	-8.17%	6.47	5.51	-14.84%	5.44	-1.27%		
Team skills	6.21	6.42	3.4%	6.24	-2.80%	6.22	5.44	-12.54%	5.38	-1.10%		
Information literacy skills	6.30	6.29	-0.2%	6.19	-1.59%	6.28	5.42	-13.69%	5.48	1.11%		
Written communication skills	6.22	6.62	6.4%	6.39	-3.47%	6.35	5.45	-14.17%	5.54	1.65%		
Career and vocational skills	6.26	6.45	3.0%	6.22	-3.57%	6.19	5.44	-12.12%	5.72	5.15%		

This table provides summary survey data results from four surveys conducted in the time periods. The data presented in are averages of respondent's scores across a number of measures for each attribute (scale 1 -7, with 7 highest).

Limitations and Future Research

The limitations of this study include the short time frame of the analysis, the variation in the sample sizes across the three years in both student groups surveyed and student demographics in each group: Table 1. For example, there is a larger proportion of students in the Professional Degree who are first in their family to attend tertiary education compared to the Control Group students (Freudenberg et al., 2010) and a greater number of international students in the Control Group. In particular, the measures of the Control

Group appear to vary greatly from year to year. This may be representative of the variance of experience possible in a university degree or may highlight an underlying problem in the survey or its administration.

Further, student perceptions about their skills development may not reflect their actual level of generic skills. In the unique context of a WIL business degree, we argue that PD Students are better placed to accurately measure their generic skills after undertaking one year of their internship during which they have the opportunity to apply their generic skills, receive feedback, and observe the use of generic skills by other professionals. To support the survey instrument, we propose to implement more objective measures by asking students and industry to participate in open ended interviews and an exit survey at the end of the PD Students' three years of study, at which time a larger data set will also be available.

Despite the resourcing issues of devising and implementing WIL into the curriculum, the evidence supports the potential of such WIL activities to add significant professional substance to accounting education.

Conclusion

This article details the impact of a WIL Professional Degree on students' development over a two-year period compared to those undertaking a traditional business degree. The evidence reveals that the Professional Degree has had a positive influence in terms of student satisfaction, self-efficacy, and generic skill development. In particular, the Professional Degree students have experienced greater development than their traditional counterparts. Our evidence suggests that a continuation of the PD Program into the second year of study and the commencement of the internship have further improved the experience of and outcomes for students.

We particularly note the student satisfaction scores and the recognition of the importance of (and desire to improve) generic skills by the PD Students, which are substantially higher than those of the students in the *traditional* program.

Despite the resourcing issues of devising and implementing WIL into the curriculum, the evidence supports the potential of such WIL activities to add significant professional substance to accounting education. Professionalising accounting education through WIL may improve students' generic skills and close the skills-expectation gap identified by employers of accounting graduates. This, we believe, justifies the expenditure on WIL activities given the potential return of this investment for students, employers, higher education institutions, and the accounting profession in general.

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