

A Collaborative and Consultative Approach to Embedding Employability Skills Across the Curriculum

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ABSTRACT

This paper describes how a collaborative and consultative approach was applied to the embedding of employability skills across the twelve unit Master of Professional Accounting by one School in an Australian university. Three distinct phases are carried out in this project and reported on in this paper. The first phase involved identification of key employability skills. The second phase involved gathering of information from unit co-ordinators teaching in the program. Four main sources were investigated: unit plans, questionnaires, interviews, and then follow-up questionnaires. Information from these sources revealed that there was no co-ordinated approach to addressing employability skills in the program; strategies employed by individual unit coordinators were inconsistent and lacked appropriate content, assessment and feedback. A disparity was also found between accounting and non-accounting co-ordinators in their willingness to embed employability skills and undertake changes. The final part of the paper outlines a proposed framework for the embedding and scaffolding of employability skills across all twelve units.

Keywords: *employability skills, Master of Professional Accounting, generic skills, whole-of-program approach, graduate competencies, school-based approach*

1. INTRODUCTION

Numerous appeals have been made for universities to equip accounting graduates with a broader range of non-technical skills to meet the demands of employers and the profession. Calls for accounting education reform are well documented in the accounting education literature (see for example, Hancock et al, 2009; Bui and Porter, 2010 and Willcoxson et al. 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.

Based on interviews with employers, professional accounting bodies, current students and graduates, the report *Accounting for the Future*, (Hancock et al 2009) concluded that communication skills, team work, problem solving, self-management and interpersonal skills were highly regarded in graduates and influential in their advancement within the workplace. More recently, the development of generic skills has been incorporated in the threshold learning outcomes for bachelor and master degrees in the Australian Qualifications Framework (2013).

The purpose of this paper is to explain the process and outcomes of a project undertaken within the School of Accounting, Finance and Economics in one Australian university to embed and scaffold employability skills across a postgraduate accounting program. This paper adds to the body of knowledge in this field due to the unique nature of the project. In the first instance, the project represents a collaboration between a learning skills adviser employed in the School and an accounting lecturer as instigators of the project (the authors). In the second instance, a consultative approach is adopted, whereby lecturers within the existing program are consulted and contribute to the strategic approach applied in embedding skills. Thirdly, it documents and demonstrates how a critical review of the existing program both informs and provides direction for the development of strategies to embed employability skills across the program. In summary, this paper describes a 'whole-of-program' strategy for embedding skills across the curriculum.

2. OVERVIEW OF THIS PROJECT

The purpose of this project was to embed and teach generic skills using a contextualized approach in a postgraduate accounting course (Master of Professional Accounting – MPA). The overriding objective was to improve the employability prospects of graduates of the MPA by ensuring that they met the expectations of employers as well as met the requirements of the university designated graduate outcomes. The MPA program is a conversion course for graduates completed over a period of two years (twelve compulsory units) who have a degree other than in accounting and wish to satisfy the requirements for admission in the professional education programs of either the Australian accounting bodies, CPA Australia and the Institute of Chartered Accountants in Australia. International students account for a large proportion of accounting students across Australia, comprising more than 80 per cent of enrolments (Malkovic, 2010 p. 34). The inclusion of 'accounting' on the Migration Occupation List in 2004 has prompted the expansion of MPA programs with large numbers of international students seeking permanent residency through an accounting qualification.

The popularity of MPA courses among international students seeking permanent residency has meant that accounting schools have become significant revenue generators in many universities. Nevertheless, while the numbers of international students enrolled in these courses have increased, there are concerns about their capacity to obtain professional employment. Birrell (2006) reported that a disturbing number of graduates from these courses were unable to find employment in professional accounting firms due to poor communication skills and Hancock (2010) concluded that while their technical skills were generally sound, their communication and other soft skills were lacking.

In light the need for non-technical skills in the accounting profession, the importance of the MPA and difficulties experienced by graduates in getting employment, a project was initiated in the School of Accounting, Finance and Economics designed to successfully embed non-technical or employability skills across all twelve compulsory units in the program. The approach adopted and reported on in this paper consisted of three main phases.

3. PHASES OF THE PROJECT

Phase One involved the identification and clarification of key accounting-related employability (non-technical) skills based on a comprehensive review of the seminal calls for accounting education reform as well as recent pronouncements concerning skill requirements of accounting graduates and practicing accountants. **Phase Two** represented an information gathering phase in which four main sources were investigated: (a) examination of individual unit plans (b) completion of questionnaires by unit co-ordinators (c) interviews with unit co-ordinators and (d) follow-up questionnaires. **Phase Three** consisted of the preparation a framework for the embedding employability skills across all twelve mandatory units in the MPA program based on information obtained from Phases One and Two of the project. Each of these phases are reported on in the sections that follow.

3.1 Phase One – Identification of Employability Skills

Phase One of the project was based on the need for a framework to have a comprehensive rationale with detailed descriptors of the specific skills required of accounting graduates as demanded by the accounting profession and practitioners. With this in mind, a comprehensive examination of professional body pronouncements, government and business reports and academic literature published over the past twenty years on the topic of generic skills was undertaken.

The identification of ‘employability skills’ involved a methodical, step-by-step process. This initially involved mapping and comparing the major pronouncements with a view to identifying common themes among the nominated skills sets and their related descriptors. As a result of this mapping and comparison, four categories of employability skills were identified as being representative of the skills sets required of accounting graduates. These four categories of skills sets were then expanded to include descriptors clarifying the specific nature of the skills. Table One outlines the employability skills and their related descriptors identified in this process.

Table 1
Employability Skills Identified as Being Representative of the Literature

<p>1. <u>Teamwork and Interpersonal skills</u> To develop in students the ability to:</p> <ul style="list-style-type: none"> • work effectively and collaboratively in a team environment • recognise and respect similarities and differences in a team • engage productively and harmoniously with diverse cultures • organise and delegate tasks, prioritise and monitor performance • motivate team members to engage and contribute to the team • negotiate acceptable solutions and agreements in a professional manner • effectively manage and resolve conflict • assume a leadership role where appropriate • understand group dynamics and respond appropriately <p>2. <u>Oral Communication Skills</u> To develop in students the ability to:</p> <ul style="list-style-type: none"> • communicate verbally in a clear, concise and coherent manner using the professional language of the discipline • listen effectively with a view to both gaining information and understanding
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opposing points of view

- listen and respond directly to questions asked
- argue and defend a viewpoint using professional and appropriate language

3. Written Communication Skills

To develop in students the ability to:

- write clearly, concisely and coherently using appropriate professional language
- present information in a readily accessible written format
- read, understand and critically evaluate written information
- prepare written documents (proposals/reports etc) using appropriate structure, logic, evidence and theory to support ideas and arguments

4. Problem Solving and Critical Appraisal Skills

To develop in students the ability to:

- identify and solve problems in situations where the problem and the desired solution are clearly evident
- identify and solve problems in unfamiliar situations requiring critical thinking and a creative approach
- apply a range of problem-solving strategies in a consultative and constructive manner
- demonstrate the capacity for inquiry, logical thinking, inductive and deductive reasoning, and critical analysis
- 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

3.2 Phase Two – Review of the Existing MPA Program

The second phase of the project entailed determining the extent to which these employability skills identified above were being addressed in the twelve compulsory units of the MPA program. An important part of this phase was that it also involved obtaining the views of unit coordinators in relation to teaching non-technical skills within the context of their individual units. Information about individual units and unit coordinators was obtained from four main sources: (a) examination of individual unit plans (b) completion of questionnaires by unit coordinators (c) interviews with the unit coordinators and (d) follow-up questionnaires.

3.2.1 Examination of Individual Unit Plans

The first stage of the review of the existing MPA program involved examining and then summarising relevant information contained in unit plans for each of the twelve units. The objective of the examination was to determine the extent to which employability skills were specifically included in the unit plans and whether and to what extent, they were incorporated and assessed as part of the assessments tasks associated with each unit. Marking criteria for assessments (where available) was also scrutinised to determine whether employability skills were considered and if provision had been made for feedback, support and assistance for students to develop non-technical skills. Based on information obtained, an initial map of the

entire MPA program (for each of the four semesters) was compiled which outlined specifically which employability skill(s) were being considered for each unit across the entire program.

The review of unit plans provided insightful information concerning the position, approach, depth of knowledge and understanding by unit co-ordinators concerning development of employability skills in their units. The examination revealed (a) unit plans were inconsistent in content and format (b) learning outcomes emphasised discipline-specific content with minimal reference to non-technical skills (c) unit content did not allow or provide for non-technical skill development (d) assessment tasks did not specify which non-technical learning outcomes were addressed in the majority of cases (e) where non-technical skills were mentioned, there was no evidence to link completion of the assessment task with development of the skill(s) (f) limited support materials to assist students in the development of non-technical skills were offered (g) marking guides for individual assessment tasks were seldom provided (h) where marking guides were available, there was often no information regarding the assessment of non-technical skills (i) there was no clear evidence of cooperation, coordination or sharing of resources between units. On the basis of what was revealed from unit plans, it became clear that it would be necessary to obtain additional information directly from the unit co-ordinators.

3.2.2 Completion of Questionnaires by Unit Co-ordinators

The next step in the investigative process was to obtain additional information and the views of unit co-ordinators involved in teaching each of the twelve units in the MPA program. To this end, each unit co-ordinator was asked to complete a questionnaire. The questionnaire was divided into four sections – each section corresponded to one of the four employability skills of interest. For each employability skill: (a) descriptors were provided (b) explanations offered as to why each skill was perceived as important by employers of accounting graduates today and (c) unit co-ordinators were asked to respond to eight questions. A covering letter was also attached which provided an overview and rationale for the project as well as an invitation to respondents to participate and contribute. Unit co-ordinators were forwarded electronic copies of the questionnaire and asked to return completed hard copies with a turnaround time of one week.

The following eight questions were posed in relation to all four skills:

1. Do you consider the development of *Teamwork and Interpersonal Skills/ Oral Communication Skills/ Written Communication Skills/ Problem Solving and Critical Appraisal Skills* as an important objective to be addressed in your unit?
2. Are these skills addressed in your unit plan? If so, where and how are they incorporated? Please describe the learning and teaching strategy intended to develop these skills and explain how this approach will achieve the intended learning outcome.
3. Are these skills addressed as part of the assessment of your unit? If so, how do these skills form part of the assessment for your unit? Explain how this assessment will measure achievement of these skills and how they will enhance student learning.
4. Are you providing support materials (readings, video, exemplars etc) to assist students in the development of these skills? If so, please provide details.
5. How is feedback regarding their skill development provided to students as part of the assessment? Please explain.
6. To what extent is additional support provided/offered to students who demonstrate unsatisfactory performance in this skill in terms of:

7. To what extent are you willing to reduce unit content in order to dedicate more teaching time to the development of these skills? Please explain your position/views.
8. Do you have any further intentions concerning the development of these skills in your unit? If so, please explain

The responses to each question were recorded and summarised in tables with one table for each of the twelve units in the MPA program. Responses contained in these tables were then collated and classified into accounting and non-accounting units. For each specific skill set, an overview of results obtained from the tables was completed.

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.

Interestingly, the results revealed a marked 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 more responsive to concerns about the employability of accounting graduates and the need to incorporate non-technical skills into the program. On the other hand, the non-accounting unit coordinators were 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.

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 units; 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 concerning 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. Two other unit coordinators indicated that feedback on drafts was available to students during tutorials and seminars but the remaining units provided feedback only on marked assignments.

Students with writing problems were generally referred to the faculty Learning Skills Advisors with only one unit offering additional support tutorials targeted at developing writing skills (attendance has been disappointing). The Learning Skills Advisors are involved in running a full calendar of workshops which means that, in reality, they have very limited time for individual student consultations. Therefore, referral to Learning Skills Advisors is not a practical or viable solution for all students with poor writing skills.

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. 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; however, 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 relation to student support, 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.

3.2.3 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 from

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. It was important to gauge the extent to which unit coordinators agreed with the concept and provide a forum for informal consultation with unit coordinators about their views on employability skills.

All unit coordinators were requested to attend thirty minute interviews. The faculty research advisor was consulted and a semi-structured interview approach was adopted on the basis of information received. The interview protocol contained an introduction followed by a set of leading questions which could be presented in any order, depending on the responses received during the course of the interview. Where more probing questions were required, reference was made to the annotated unit plan and the questionnaire completed by the unit coordinator for more specific questions. In practice, the semi-structured interview approach proved to be an effective interview technique as it encouraged a three-way dialogue between each of the two interviewers and the unit coordinator. Overall, the interview process was a valuable exercise both in terms of gathering information and fostering a sense of inclusivity and consultation among academic staff.

The results of the interviews revealed the following:

- 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 assessed in the majority of cases as marks were allocated primarily on content or product. Marking criteria ranged from highly prescriptive and transparent to ill defined and somewhat subjective, e.g. tutorial participation.
- Feedback provided to students on their level of non-technical skill development 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. Only one lecturer formally marked draft reports while several others viewed drafts in class and provide verbal comments.
- Support for students deficient in these non-technical skills was limited. Some unit coordinators indicated that they offered support in student consultations but the focus was more likely to be content-based advice rather than assistance with non-technical skills. A number also indicated referral to the faculty Learning Skills Advisors as a support mechanism; however, the limitations of this service have already been discussed.

- Not all unit coordinators demonstrated a thorough understanding of 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.

3.2.4 Follow-up Questionnaire

Having completed a comprehensive review of the unit plans and conducted follow up interviews, the next step was to find out more about the *personal views and future intentions* of unit coordinators in relation to employability skills. To this end, an 'Employability Skills Checklist' was designed to survey unit coordinators about 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*, each of which was divided into its own discrete set of sub-skills. This category was added to the checklist as it incorporated other non-technical skills considered necessary for students to successfully graduate and find employment in the accounting profession. The final section of the checklist was reserved for unit coordinators to record their own comments. Unit coordinators were presented with the checklist at the conclusion of their interviews.

For each skill set unit coordinators were required to:

- (a) nominate whether relevant or not relevant to their unit
- (b) tick the sub skills that they wished to be embedded in their unit
- (c) record (yes or no) if they wished assistance in embedding this skill into their unit.

The responses to each question were recorded in tables with one table for each of the twelve units. Responses contained in these tables were then summarised and classified into accounting units and non accounting units. For each specific skill set, an overview of results obtained from the tables was completed.

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. Generally speaking, the accounting unit coordinators indicated an awareness of the need to incorporate non-technical skills in the MPA program as well as a willingness to undertake changes in order to facilitate this.

On the other hand, the non-accounting unit coordinators were more focused on the technical content of their units and more reluctant to buy into the issue of embedding non-technical skills. 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. The law units, in particular, already provided comprehensive exam preparation kits to students. *Employment Skills* were likewise viewed as necessary but only a quarter of respondents were keen on embedding these skills in their units.

4. A FRAMEWORK FOR EMBEDDING EMPLOYABILITY SKILLS

Based on the information and evidence collected in Phases One and Two of the project, the third phase was the development of a framework for embedding employability skills across all twelve compulsory units in the MPA program. The 'Employability Skills Framework' encompassed the existing course structure, and represented a blueprint for the teaching and learning of generic skills across the whole program. Taking a 'path of least resistance' approach to adapting existing content and assessments, specific generic skills were allocated to individual units with the intention of scaffolding the learning experiences in a coherent and cohesive manner in order to ensure adequate skill development by the end of the course.

The 'Employability Skills Framework' was constructed based on the following underlying principles:

- The framework aims to provide a broad coverage of employability skills across the MPA program.
- The framework attempts 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 will address at least two employability skills; elective units are not included at this stage.
- Some technical content may need to be sacrificed in order to explicitly teach employability skills.
- Assessment tools may need to be modified to incorporate the requisite employability skills and marking criteria may also need to be adapted.
- A 'path of least resistance' approach will be adopted and where possible, a concerted effort will be made to accommodate current assessments.

The Framework is outlined in the following table:

Table 2
Framework for Embedding Employability Skills

Course Structure per Semester	Unit Code	Teamwork and Inter-personal Skills	Oral Communication Skills	Written Communication Skills	Problem Solving Critical Appraisal Skills
<i>Sem 1</i>	XXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
	XXX		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	XXX	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
<i>Sem 2</i>	XXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
	XXX		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	XXX			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<i>Sem 3</i>	XXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

	XXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	XXX			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<i>Sem 4</i>	XXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	XXX			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	XXX	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Information obtained in Phase Two of the project revealed that the semester one foundation units performed quite poorly in terms of teaching employability skills. Coordinators of these units were found to be largely concerned with covering the fundamental technical knowledge and skills required in their respective disciplines so that students could continue successfully with sequential units. As can be seen from the framework, these three units collectively address each of the key employability skills. While second, third and fourth semesters had incorporated employability skills to varying degrees initially, the framework now ensures that each of these skills are addressed in each semester across a range of units.

5. IMPLEMENTATION AND EVALUATION

The fourth phase of the project while not reported in this paper, represents the implementation stage. In this part of the project, the School Learning Skills Advisor (in a 0.5 full-time capacity) will be working collaboratively with three unit coordinators per semester to review learning outcomes, assist with modifying assessments, provide appropriate resources and develop feedback mechanisms for students. The implementation of the employability skills framework is planned to run over four semesters. During the course of each semester, the Learning Skills Advisor will deliver lectures and run tutorials specifically tailored to the development of generic skills in the context of the assessments for each unit and provide support to lecturers and students. The goal is to continue this process for all units across the entire MPA program over a twenty-four month period.

The fifth and final phase of the project will involve evaluating the effectiveness of the intervention strategies implemented by the School Learning Skills Advisor in consultation with each of the unit co-ordinators. Critical issues to be considered include: How to accurately and reliably measure the effectiveness of this intervention? What are the views of the key stakeholders – in this case, students, lecturers and eventually employers? How effective do they perceive this approach to be in terms of improving the employability skills and consequently, the professional employment prospects of graduates? This presents an opportunity for a future research project which would attempt to evaluate the effectiveness of the implementation phase from the perspectives of students, lecturers and employers. Feedback from all parties is required to not only assess the effectiveness of the implementation, but also to obtain valuable information concerning modifications and improvements. It is anticipated that Phases Four and Five will be reported in a subsequent paper.

6. SUMMARY AND OVERVIEW

The purpose of this paper was to outline the first three phases of a project undertaken in one Australian university whose goal was to strategically embed employability skills across all twelve units in a post-graduate accounting course. Based on information obtained from individual units and the opinions and contributions of accounting lecturers, an overarching 'Employability Skills Framework' was constructed, encompassing the existing course structure. Taking a 'path of least resistance' approach to adapting existing content and assessments, specific generic skills were allocated to individual units with the intention of scaffolding the learning experiences in a coherent and cohesive manner in order to ensure adequate skill

development by the end of the course. The project, encompassing a total of five phases, represents an important initiative in the quest to teach generic skills using a contextualized approach.

The unique nature of this 'whole-of-program' approach as described in this paper, is that it included a critical review of the existing program as well as the participation and collaboration of all involved in teaching in the MPA program. The critical examination revealed that not only were there no clear framework or structure for embedding employability skills across the program. Each of the twelve unit co-ordinators were found to be working in isolation. There was an uncoordinated approach as to which units would take responsibility for specific skills, how these skills were embedded within units and how they were developed across the entire program. It was clear that there was a need for assistance to coordinate and embed employability skills in each unit and across the program as a whole.

The construction of a map of employability skills (Employability Skills Framework) provided a structure wherein the School Learning Adviser could then work collaboratively with unit coordinators. This would include providing assistance in modifying content to incorporate skills development, providing resources and exemplars, addressing assessment issues and feedback to students, as well as delivering supplementary workshops and where appropriate, one-on-one assistance. This approach would provide unit co-ordinators with opportunities for sharing ideas, resources and strategies and support more active, focused and transparent communication to achieve a common goal.

It is clear from the approach adopted in this study that a key factor in the success of integrating employability skills across a program is that it requires a collaborative and consistent approach. This 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 providing opportunities for staff to exchange ideas, resources, experiences, strategies and resources.

In conclusion, any successful implementation strategy for the integration of employability skills 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.

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