Evaluation of a Whole-of-Program Approach to Embedding Employability Skills in a Post Graduate Accounting Program

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ABSTRACT
This paper describes the evaluation phase of a project designed to embed generic (employability) skills across a postgraduate accounting program. A qualitative study was conducted using a single case study design with triangulation of the data from three sources. In the first phase of the evaluation, students enrolled in the program completed a questionnaire about their experiences. In the second phase, academic staff members teaching in the program attended a focus group and in the final phase, unit plans for the 12 units comprising the MPA program were examined. The findings of the study indicated that both students and academics viewed the implementation of an employability skills framework (ESF) as successful in improving employability skills which were viewed as important for future employment. Overall, the study provided evidence which supports the use of a framework to teach employability skills using a whole-of-program approach. As the issue of employability skills is a concern in other technical disciplines and across the university spectrum, the findings of this study may have interdisciplinary implications.

Keywords: employability skills, generic skills, graduate attributes, key competencies Master of Professional Accounting, whole-of-program approach

1.0   INTRODUCTION

The purpose of this paper is to report on the evaluation of a project designed to embed employability skills in a Master of Professional Accounting (MPA) program. The project, which was undertaken by the School of Accounting in the business faculty of an Australian university, involved three stages:(i) the development, (ii) implementation and (iii) evaluation of an Employability Skills Framework (ESF). This paper provides the background for the project and presents a brief outline of the development and implementation phases (reported in Bunney & Therry, 2013). The final stage of the project, i.e. the evaluation of the ESF, forms the basis for this paper.

2.0   HISTORICAL CONTEXT

The need for professional accountants to be competent in both technical and non-technical skills and associated concerns about the substandard, non-technical skills of accounting graduates is well documented in the literature. In 2009, a comprehensive survey of accounting employers in Australia, funded by the Australian Learning and Teaching Council, found that employers rated non-technical skills such as communication, teamwork and self-management as highly desirable but, in a disturbing contradiction, they rated communication and problem solving skills as the most poorly developed in accounting graduates (Hancock et al., 2009). The study also revealed that while employers rated non-technical skills as valuable in the workplace and influential in career advancement, recent graduates were perceived noticeably lacking in these skills.

The significance of non-technical skills is highlighted in the *Academic Accounting Standards Statement* (2010), which outlines the threshold learning outcomes for (bachelor and master level) degrees in accounting in Australia (Hancock, Freeman & Assoc., 2010). These standards are important because they form alise minimum standards for the technical and non-technical skills to be achieved by accounting graduates. Non-technical skills are also incorporated in the revised *Professional Accreditation Guidelines for Australian Accounting Degree,* published by CPA Australia and the Institute of Chartered Accountants of Australia (2012), which adds weight to the case for a higher emphasis on non-technical skills in accounting curricula at Australian universities.

In the United States (U.S.), the Pathways Commission (Behn et al., 2012) identified the need for a model of accounting education which is better aligned with the contemporary business environment and the evolving demands on professional accountants. This echoes many of the sentiments of the landmark U.S. Accounting Education Change Commission (1990), which first raised the issue of the importance of non-technical skills in the accounting profession. The Pathways Commission (Behn et al., 2012) outlined a framework comprising three types of competencies: (i) foundational competencies, (ii) broad management competencies, and (iii) accounting competencies. The foundational competencies included communications, analytical thinking and problem solving, as well as interpersonal, technological and quantitative skills. However, despite the efforts of the Pathways Commission (Behn et al., 2012)as well as prior attempts to reform accounting education, Lawson et al. (2014)found that accounting curricula continue to focus on financial reporting rules and regulations, which is knowledge required at entry-level in the profession but not for long-term career demands. The need for accounting graduates to demonstrate competence in non-technical skills as well as technical skills has been the subject of debate among key stakeholders for over two decades now but the challenge for accounting educators lies in finding ways to successfully integrate these skills into university curricula.

3.0   OVERVIEW OF THE PROJECT

In recent years, the number of students enrolling in MPA programs in Australian universities has increased significantly, with up to 80% of enrolments comprising fee-paying, international students in some courses (Malkovic, 2010). The capacity of MPA graduates to obtain professional employment has, however, come into question in recent years (Birrell, 2006; Hancock et al.,2009). In an attempt to address concerns about the employability of graduates of the MPA program, a project was commissioned by the School of Accounting in an Australian university to determine how non-technical skills could be integrated into the program. The project involved a Learning Advisor, employed in the school, who worked in collaboration with lecturers teaching in the MPA. The result of this consultative approach was the development of an Employability Skills Framework (ESF), with the objective of embedding non-technical skills (employability skills[1])in all units across the twelve unit program. The ESF was progressively implemented by the Learning Advisor working in conjunction with unit coordinators over a period of four semesters and evaluated at the end of this period.

The project consisted of three stages, each of which entailed a number of steps which are briefly outlined here. In the first step, the particular non-technical skills expected of accounting graduates were identified after an examination of key reviews into accounting education as well as a comprehensive review of the literature. This process resulted in the adoption of four key, non-technical or 'employability' skills: (i) oral communication, (ii) written communication, (iii) critical appraisal and problem solving skills and (iv) team work skills. Each of these skills was defined in terms of student capabilities.

The next step entailed an examination of the unit plans for the 12 units in the MPA program in order to determine how the employability skills identified above were effectively addressed and assessed. In order to substantiate evidence contained in unit plans and fill in any gaps, unit coordinators were asked to complete questionnaires and attend interviews. Using this combined information, a map of the MPA program was compiled, showing which employability skills were addressed and assessed at what stage of the program. Acritical review of the program map, however, revealed some inconsistencies and a lack of coherence across the program in relation to employability skills; a consequence of the 'silo effect' with unit coordinators from different disciplines working independently of each other.

The program map was used as the basis for an Employability Skills Framework (ESF) which was designed to embed employability in all units in the MPA program. The ESF allocated nominated employability skills to specific units, scaffolding them across the program to allow for adequate skill development by the end of the course. The development phase of the ESF was followed by the implementation of the framework over four semesters during which time the Learning Advisor worked with unit coordinators to review learning outcomes, devise appropriate teaching and learning strategies, modify assessments and develop feedback and support mechanisms to facilitate the development of the designated employability skills. The final phase was the evaluation of the impact of the ESF which took place at the end of the implementation phase. This is reported in the next section.

4.0   EVALUATION OF THE EMPLOYABILITY SKILLS FRAMEWORK

The section describes the evaluation phase of the ESF project. A qualitative study was conducted using a single case study design with triangulation of the data collected from three sources using different

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[1]A confusing range of terms has been used in the literature to describe similar capabilities: generic skills, transferable skills, core skills, key skills, graduate attributes, generic attributes, competencies, capabilities, attributes, skills and outcomes (Jones, 2010). The term 'employability skills' is used in relation to the ESF to indicate non-technical skills which are viewed as prerequisites for employment.

methodologies. In the first phase of the evaluation, students enrolled in the program were asked to complete a questionnaire about their experiences. In the second phase, academic staff members teaching in the program were invited to participate in a focus group interview and in the final phase, unit plans for the 12 units comprising the MPA program were examined.

4.1   Student questionnaires – data collection

A qualitative student questionnaire was developed in the initial phase of the study, comprising two sections. The first section contained nine demographic questions covering gender, age, nationality, domestic versus international status, English language background, prior studies, enrolment status, current employment, and professional career aspirations. The second section of the questionnaire contained seven, open-ended questions designed to obtain information about students' perspectives of the impact of the ESF on their employability skills as well as their learning experiences. The first five questions are reported in this paper. The questionnaire was administered in class during the final week of the semester.

The entire cohort of students enrolled in the MPA program (147 students) was invited to participate in this study and 87 students (59.2%) agreed to participate in the study. International students constituted 88.5% of participants; students from the Indian region comprised the largest group (36.8%), followed by students from Asia (33.3%). The majority of students (94.2%) had completed an undergraduate degree and significant proportion (82.7%) intended to work as an accountant after graduating.

Responses to the questionnaire were transcribed into Word documents and imported into NVivo, the data analysis tool used for this study. A separate parent node was created for each employability skill addressed in the questionnaire: written communications, oral communications, critical appraisal and problem solving skills, and teamwork. Under each parent node, a sub-node was created to reflect the different dimensions of the skills addressed in the questionnaire. The initial analysis and coding produced three general categories of responses to the questions: (i) positive, (ii) negative and (ii) unsure or ambiguous. Further analysis identified themes and sub-themes within these general categories, resulting in a multi-level tree node structure.

4.2   Student questionnaires - data analysis

Table 1 presents a summary of responses to each question from the questionnaire relating to the four employability skills incorporated in the MPA: written communications, oral communications, critical appraisal and problem solving and teamwork. Question 1 investigated students' perceptions in relation to employability skill development since enrolling in the MPA program. Questions 2-5 examined the impact of employability skills on students' learning experiences which were specified as "understanding the learning materials", "participating in class" and "completing assessments".

Table 1: Summary of Student Responses – Questions 1-5

Question		Positive	Negative	Unsure/Other
Q 1 Improvement in employability skills development				
Q 1(a): Written Communications N=80		75 (93.8%)	5 (6.2%)	0 (0.0%)
Q 1(b): Oral communications N=80		74 (92.5%)	6 (7.5%)	0 (.0%)
Q 1(c): Critical appraisal and problem solving N=78		69 (88.5%)	9 (11.5%)	0 (.0%)
Q 1(d): Teamwork N=82		71 (86.6%)	11 (13.4%)	0 (0.0%)
Q 2 Impact on learning experiences – written communications				
Q 2(a): Understand learning materials N=72		60 (83.3%)	8 (11.1%)	4 (5.6%)
Q 2(b): Participate in class N=66		50 (75.8%)	14 (21.2%)	2 (3.0%)
Q 2(c): Complete assessments N=69		64 (92.8%)	4 (5.8%)	1 (1.4%)
Q 3 Impact on learning experiences – oral communications				
Q 3(a): Understand learning materials N=65		47 (72.3%)	18 (27.7%)	0 (0.0%)
Q 3(b): Participate in class N=75		69 (92.0%)	6 (8.0%)	0 (0.0%)
Q 3(c): Complete assessments N=63		47 (74.6%)	14 (22.2%)	2 (3.2%)
Q 4 Impact on learning experiences – critical appraisal and problem solving				
Q 4(a): Understand learning materials N=65		58 (89.2%)	5 (7.7%)	2 (3.1%)
Q 4(b): Participate in class N=62		54 (87.1%)	8 (12.9%)	0 (0.0%)
Q 4(c): Complete assessments N=65		58 (89.2%)	5 (7.7%)	2 (3.1%)
Q 5 Impact on learning experiences – teamwork				
Q 5(a): Understand learning materials N=60		48 (80.0%)	12 (20.0%)	0 (0.0%)
Q 5(b): Participate in class N=57		47 (82.5%)	10 (17.5%)	0 (0.0%)
Q 5(c): Complete assessments N=65		58 (89.2%)	5 (7.7%)	2 (3.1%)

Overall skills development

Question one investigated students' perceptions about the development of their employability skills since commencing their MPA studies. The responses indicated that all four key skills had improved: written communications (93.8%), oral communications (92.5%), critical appraisal and problem solving (88.5%) and

teamwork skills (86.6%). Students noted improvements in report writing, essays, professional writing, sentence structure and referencing and the Business Communications unit was mentioned as helpful in this respect. Students commonly cited oral presentations and tutorial participation as instrumental in the development of their oral communication skills, with comments like "the presentations have helped me a lot to improve my oral communication skills". Activities such as preparing case studies, analysing company data, and preparing financial and audit reports were identified as contributing to the development of critical appraisal and problem solving skills.

Group assignments were described by a number of students as beneficial for the development of teamwork skills with comments like "the group assignments are really helpful in improving my teamwork skills". There was, nervertheless, some disparity regarding teamwork as a few students expressed frustration with teamwork experiences reflecting that "team work assignments [are] sometimes hard if team mates are irresponsible" and "if anything I feel like I have had to do more in groups as a lot of people can't write properly in English". As indicated earlier, the majority of participants were international students from non-English speaking backgrounds. However, there were also some mature age Australian students with good communication skills and substantial professional experience in this cohort and the feedback highlights the difficulties in catering for the needs of such a diverse group.

Written communication skills
Question two investigated the development of written communication skills and how this impacted on students' learning experiences. Students' responses suggested that better written communications facilitated their understanding of the learning materials (83.3%) as well as their ability to participate in class (75.8%) and perform in assessments (92.8%). Improved written communication skills "helped in understanding and thinking" and were "very helpful in understanding concepts". Progress in written communications skills seemed to engender confidence in students' ability to understand unit content, resulting in an improvement in class participation. However, 21.2% of students did not link written communication skills with class participation. In relation to completing assessments, student responses were varied but predominantly positive (92%) including "I've learnt there are certain ways to structure answers", and "written communication skills are important to complete assessments, especially for international students because English is not our first language."

Oral communications
Question three examined the impact of oral communications skills on learning experiences and responses indicated that students believed that better oral communication skills facilitated understanding of the learning materials (72.3%) as well as their ability to participate in class (92.0%) and complete assessments (74.6%). Group discussions were highlighted as an activity which assisted understanding of the learning material, while being able to communicate with the lecturer was also noted. However, 27.7% of respondents did not believe that improvements in oral communication skills assisted in their understanding of the learning materials with comments like "not really, I relied more on the reading skills" and "not really, mainly [learnt] from own work and books". This suggests that not all students are social learners. The majority of students commenting on class participation emphasised the added confidence arising from better oral communication skills: "I feel more confident to speak in class as my oral skills have improved", and "feel more confident in speaking and asking questions to lecturer". Negative responses about the impact of oral communication skills on assessments amounted to 22.2%.

Critical appraisal and problem solving skills
Question four considered the impact of critical appraisal and problem solving skills on learning experiences and the majority view was that better critical appraisal and problem solving skills assisted in understanding of the learning materials (89.2%), participation in class (87.1%) and completion of assessments (89.2%). Responses revealed an understanding of the analytical nature of the course, describing critical appraisal and problem solving skills as necessary "to break down and digest materials for understanding". Students mentioned the need "to critically think and not just accept whatever was given to me" and believed that critical appraisal and problem solving skills assisted them in completing assessments, reporting that "all the assessments in the course require critical thinking".

Teamwork skills
Question five examined the impact of teamwork skills on learning experiences. Responses indicated that better teamwork skills facilitated understanding of the learning materials (80.0%), the ability to participate in class (82.5%) and complete assessments (89.2%). Comments like the following implied that working in groups could assist the learning process: "teamwork allows people to understand the views of others allowing greater learning" and "sometimes team study is better than individual study". Twenty percent of students, however, reported that teamwork did not enhance their understanding of the learning materials, suggesting that some students either preferred to study independently.
Teamwork skills boosted confidence for many students making it easier to participate in class. Students reported that teamwork skills were beneficial for the completion of group assessments: "I have managed to work in a good team for group assignments and we have benefited each other" and "teamwork skills are quite significant in group assignments; you have to effectively communicate with your group members". However, there were some negative responses with one frustrated student complaining that he "was often lumbered with international students whose English skills were appallingly poor."

4.3   Academic staff focus group – data collection
In the second phase of the study, academic staff members teaching in the MPA program were invited to a focus group to share their experiences with the ESF and their perceptions of its impact on students' employability skills. Ten academics accepted the invitation to attend the focus group and the two non-attendees provided written feedback. A semi-structured interview approach was adopted for the focus group and five open-ended questions were devised, from which an interview protocol developed. Responses to questions and information volunteered by participants were captured on audio and in writing. The notes and audio transcript of the meeting were imported as a source documents into NVivo. Parent nodes were created to reflect the structure of the interview protocol with each node representing a separate question on the protocol. The comments and responses of academics were captured within this structure.

4.4   Academic staff focus group – data analysis
The ESF resulted in changes to all units in the MPA program; however, some units were subject to more changes than others, depending on the delivery mode and assessment structure prior to its implementation. The themes emerging from the analysis of the focus group data centred on the nature of these changes. Feedback from academics generally fell into four categories: positive changes as a result of the MPA, limited changes as a result of the MPA, reservations about the MPA and recommendations for the improvement of the MPA. The following section explores the four major themes emerging from the data.

Positive changes

A number of positive changes in teaching strategies were identified by unit coordinators in the focus group. One unit coordinator observed changes in classroom dynamics through the introduction of group oral presentations:

> It's been great in the quant [itative] studies unit. It's brought the students from their desks and they grouped and they presented a tutorial paper…It was really good…I found it worthwhile as it's the first time I've had tutorial presentations in that group…So I found that it supplemented the program and it certainly has enhanced their marks.

Another unit coordinator noted the opportunity teamwork provided for weaker students to learn from their peers and enhance their skills:

> I think there's a link between this scaffolding thing [sic] of building on the good [presentation] skills with some of the candidates. I think it links into the whole group and that's something that I've found is beneficial. I've never had group presentations and I've introduced it at a fifth year level and that's great.

A third unit coordinator (in written feedback) emphasised the more student-centred approach adopted as a result of the ESF. From a traditional teacher-centric model, this unit coordinator reported moving to a more student-centred approach where the focus was on skills development and providing practice opportunities in a seminar style class. He observed that:

> Student presentations are 'student-focused' and in that sense, they represent an exercise in collaborative learning. Under this approach, presenters do not 'deliver information' but rather are instrumental in providing an 'interactive' learning environment within the tutorial where students contribute to the development of the topic and completion of a worked example.

Limited changes

On a different note, the focus group revealed that two experienced academics had previously identified the need to address students' employability skills and implemented changes in teaching strategies and assessments in their units prior to the ESF in order to achieve this. They viewed the ESF as a platform which consolidated and validated their efforts improve students' employability skills. One of these unit coordinators noted:

> My commitment to employability skills was already 'in place' before the Framework was introduced. The Framework validated to some extent what I was trying to achieve in the development of skills in Financial Accounting, in particular, communication (oral), teamwork skills, report writing, negotiation skills.

Another unit coordinator expressed similar a commitment to the development of employability skills and the principles underlying the ESF:

> A lot of it, the Framework is very, very complementary to law units… things like competent communication and critical thinking and problem solving are very much part and parcel of the whole thing… Looking at principles, looking at cases, analysing what those cases are about, applying the relevant facts to principles of law, being able to communicate an argument, a legal argument, at least valid within the scope of the unit, they're very much intertwined with all of these things.

Reservations

In contrast to their more optimistic colleagues, a few academics were hesitant in their evaluation of the ESF, with three key ideas emerging. The first related to the perceived tension between the need to teach

disciplinary content versus academic skills within a constrained time frame. This was reflected in the comments of a unit coordinator who incorporated employability skills in a major case study. She acknowledged that teaching report writing, critical appraisal and problem solving skills was beneficial for students but was nonetheless reluctant to forfeit class time to teach these skills:

> I think the only issue [with teaching employability skills] is that sometimes with the content
> we need to cover, it just takes up a fair bit of the teaching time that you would like to have…

The different needs of domestic and international students, particularly in relation to English language competency, was another issue which emerged. International students were perceived as lagging behind their domestic peers in terms of employability. One unit coordinator reflected:

> Employability skills differ markedly between international students and Australian students.
> All Australian students are part-time students with significant work experience. Their
> employability skills are generally very good. Most of my students are international students.
> For them employability skills centres primarily on language.

He also observed:

> Writing skills still require a lot of work for international students. For example, despite
> asking students to write professional emails, many of the emails that I receive are poorly
> written and provide evidence of functional illiteracy. A key task in my units has been to
> develop critical thinking skills. There is still some way to go here particularly for
> international students. Many of these students appear to have a limited appreciation of
> Australian and international business.

His comments suggest that the lack of English language competency combined with a lack of professional work experience and limited exposure to Australian business practices is likely to have a detrimental impact on the employment prospects of international students.

A third key point which arose from the focus group was the difficulty inherent in directly attributing any improvement in students' employability skills to the impact of the ESF. Other social, environmental and institutional factors influence the development of students' employability skills and on this point, one unit coordinator commented:

> It's a bit difficult at this stage to tell… looking at it from an objective point of view and
> seeing what I see in class, the overall standard of students has improved. [But] it's a bit early
> for me to tell because of the various extraneous factors which I'm not sure we can account
> for as yet.

Recommendations

A number of suggestions from academics regarding improvements to the ESF were also made in the focus group. The first recommendation concerned the need for more communication and collaboration between academics. In this respect, one unit coordinator made the following suggestion:

> Every semester lecturers in the MPA should get together and share their experiences. We
> need to stop working in isolation.

Another unit coordinator added:

> More transparency – it would be very useful for 'show and tell' sessions to take place where
> lecturers could outline their approaches, commitment, resources, perceptions and views of
> student acceptance/rejection. In this sense, the focus group is addressing some of my
> concerns but a 'show and tell' where each lecturer outlines the approaches adopted in their
> unit would be very informative and useful.

There was also strong support for the use of student testimonials to advocate the importance of employability skills to students as indicated in the following comments:

> I don't think we can go wrong with testimonials from previous students, I really don't. I really think that makes an enormous impression especially successful ex MPA students who have done the hard yards and they can share their experiences and give students the confidence to continue on and also recognise the importance of these elements of the framework.

The final point concerned the introduction of student ePortfolios to provide evidence of students' competence in employability skills for employers. One unit coordinator noted:

> There's a university working group about introducing an ePortfolio across the whole university…. It actually would be a really good idea in the MPA, I think, to have something like that.

4.5   Unit plans – data collection

In the final phase of the evaluation, unit plans for the 12 units of the MPA program were obtained in order to determine how employability skills were integrated into the unit content, teaching and learning strategies, and assessments. The unit plans were imported into NVivo as source documents and separate parent nodes were created to reflect the criteria against which each unit plan was to be examined. The data was also summarised in tabular format to provide an overview of the MPA program and to facilitate comparison by unit and discipline.

4.6   Unit plans –data analysis

The employability skills allocated to each unit under the ESF were addressed in the respective unit plans for all units. The analysis revealed a greater level of alignment with the principles of the ESF in the accounting units than non –accounting units (e.g. Economics, Finance, Quantitative Studies, Corporate Law and Taxation) in the MPA program. The exceptions to this were the Business Communications and Business Foundations units which were employability skills- based units. In relation to assessments, most units belonging to the School of Accounting were compliant with the requirements of the ESF. However, two units (Taxation Law and Corporate Law) which belonged to the School of Law and Justice retained more traditional types of content-driven assessments.

All accounting units provided some in-class instruction and feedback for students on employability skills as well as additional consultation time outside scheduled class time. This included Learning Advisors facilitating employability skills workshops tailored to assessments in some units and lecturers delivering seminars on writing case study reports and business reports, and preparing and delivering presentations in others. The submission of draft reports and presentation outlines to lecturers prior to the final submission and delivery was required in some units with others providing feedback and support in a less structured manner. The non-accounting units generally provided less support for the development of employability skills and were inconsistent in their approach. This suggests that more consultation and communication between unit coordinators from different disciplines and schools is needed to ensure a consistent and effective approach to integrating employability skills.

5.0   DISCUSSION
5.1   Students' perspectives

An analysis of students' perspectives indicated that the ESF had an impact on both the teaching and learning outcomes of the ESF. The majority of students believed that (i) their employability skills had improved and (ii) this had a positive impact on their learning experiences. This is a significant finding as the primary

objective of the ESF was to improve the standard of employability skills of students with a view to improving their professional employment prospects. However, changes to teaching methods and assessments were made to facilitate the development of employability skills throughout the course. The results of the study suggest that these changes had a composite effect, eliciting improvements in employability skills as well as enhancing the learning experiences of students and improving their academic performance. The trend away from the traditional lecture/tutorial model towards a more student-centred teaching approach, with more opportunities for class discussions and group work, emerged as the most important factor.

5.2   Academics' perspectives

Academics involved in the implementation of the ESF were generally optimistic about its effectiveness, embracing for the most part the changes in teaching approaches required. However, this was tempered by constraints on teaching time and the need to cover prescribed discipline content, which limited how much time could be spent on teaching employability skills. International students, in particular, required more time to develop their communication skills and this represented an ongoing problem for academics. They also noted the considerable challenges inherent in catering for a diverse student population with domestic and international students requiring different teaching strategies and levels of support.

6.0   CONCLUSION

A number of preliminary conclusions can be drawn from the evaluation phase of the ESF project. The findings of the study indicate that the ESF may provide an effective approach for embedding employability skills in a postgraduate accounting program. It is essential, however, to fully integrate employability skills in both discipline content and assessments, and contextualise the learning for students to engage in the learning process. A whole-of-program approach is needed where all units have some focus on employability skills, in order to scaffold the learning experiences and provide sufficient opportunities to facilitate skill development over the duration of the course. The data also suggests that a non-traditional teaching model involving small groups and authentic learning tasks is best suited for the task of teaching employability skills.

Academics attempting to implement an ESF need access to a range of teaching strategies to satisfy the needs of all students in terms of skills development. In order to achieve this, a close collaboration with English language experts and Learning Advisors is required. Professional development opportunities should be provided for academics interested in integrating employability skills into the curriculum as this requires special expertise and a culture of collaboration and collegial support among those teaching in programs such as the MPA should also be fostered. At a higher level, the successful implementation of an ESF requires institutional support to ensure appropriate policies and practices are enacted and sufficient funding is allocated. The long term viability and sustainability of an ESF is largely dependent on these factors.

Questions raised in this paper in relation to the need for more focus on employability skills at university are not confined to the accounting discipline or indeed programs like the MPA. The dilemma of poor employability skills extends across a much broader student population. As universities adapt to the demands of a demand driven market, with wider participation and broader social inclusivity agendas, enrolling increasing numbers and a greater diversity of domestic as well as international students, they must build in appropriate levels of support to enable graduates to achieve the standard of employability skills required for employment in their chosen field. An ESF based on collaboration, support and continuous improvement is one small step in the right direction.

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