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Issues relating to designing a Work-Integrated Learning (WIL) program in an undergraduate accounting degree program and its implications for the curriculum

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Keywords

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Disciplines

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Work-integrated learning (WIL) programs are becoming popular with students, government, employers, and universities. A major benefit of a WIL program is the increased employability of students, and this matches well with the present trend whereby students expect a pay-off from their investment in education. Although WIL programs are more common in some profession-based undergraduate courses than others, they have not been frequently discussed in relation to accounting in the Australian context. This paper discusses issues related to designing a WIL program for an undergraduate accounting program in an Australian context. The importance of WIL programs in general is followed by discussion on how WIL, work and knowledge are related to each other. The types of available WIL programs are discussed in relation to their applicability to an accounting program. Issues relating to designing a successful WIL program are discussed by its accounting faculty, academics, employers, professional accounting bodies and the government as stakeholders in the program. The WIL program's implications for the accounting curriculum are also discussed.

Key words: accounting, Australia, curriculum, experiential learning, work-based learning, work-integrated learning, accounting

Designing a Work-Integrated Learning (WIL) program in an undergraduate accounting degree program and its implications for the curriculum

Introduction

Education is being viewed more and more as an investment by students. An Australian study reveals that students and their parents search for educational courses, universities and varying fee structures, in expectation of a pay-off from their increasing investment in education (Valadkhani, Worthington & Layton, 2004). Therefore, it could be argued that they tend to seek vocationally oriented courses. Student numbers have become more important than before, due to the reduction of government funding offered to universities (Lawrence & Sharma, 2002).

Work-integrated learning (WIL) has provided universities with an opportunity to offer a best product that students will appreciate as a pay-off for their investment, that will enhance their branding and will attract students by re-marketing of their traditional academic courses as vocationally oriented courses. In the UK this has resulted in the re-branding of technical colleges as universities and trimming the distinction between technical colleges and universities. This has put pressure on traditional academically oriented universities to offer more vocationally oriented programs and courses to attract students.

WIL is becoming increasingly popular with governments, students and industry (Reeders, 2000), allowing academics to enter into a new discourse of knowledge whereby

universities should now compete for research and teaching funds with managers, practitioners, and technocrats (Jones, 2000).

The literature often describes WIL by two different terms: work-based learning (Wagner, Childs, & Houlbrook, 2001), and experience-based learning (Beard & Wilson, 2002). According to Reeders (2000), the term WIL was coined to encompass the increasing diversity in the modes of vocational learning.

The aim of this paper is to explore curriculum issues related to designing a WIL program in relation to an accounting undergraduate curriculum. Barnett, Parry and Coate (2001) state that curriculum is one of the important products that universities offer to their stakeholders, but undergraduate curriculum has received less attention than might be expected. The objective of this paper is to understand the benefits and issues associated with major stakeholders involved in designing a successful WIL program for the accounting curriculum. To meet the above-mentioned aim and objective, this paper is arranged as follows: Section 2 examines the relationship between WIL, work and knowledge; Section 3 examines the type of WIL programs available and issues associated with them in designing for an accounting curriculum. Section 4 examines the benefits accruing to and issues to be resolved in relation to major stakeholders in a WIL program, including faculty, academics, professional accounting bodies, employers, and government. Section 5 offers concluding remarks.

WIL, work and knowledge

The literature cites several definitions in relation to WIL (Beard & Wilson 2002; Groenewald 2004; Katula & Threnhauser, 1999; Reeders, 2000). Reeders defines it as “student learning for credit designed to occur either in the workplace or within a-campus setting that emulates key aspects of the workplace”. Katula & Threnhauser (1999) define WIL as “the insight gained through the conscious or unconscious internalisation of our own or observed interactions which build upon our past experiences and knowledge”. These two definitions share a common characteristic, that is, WIL is an interaction between self and the external environment (Beard & Wilson, 2002, p. 16) and a reflection upon these interactions to make meaning out of the experience (Katula & Threnhauser, 1999). However, the above-mentioned definitions have excluded the educational institution. As noted by Groenewald (2004 .p. 17) in 2002, the National Commission for Cooperative Education offered a more inclusive definition of WIL as: a structured strategy integrating classroom studies with learning through productive work experiences in a field related to a student’s academic or career goals. It provides progressive experiences in integrating theory and practice. WIL is described as a partnership among students, educational institutions and employers, with specified responsibilities for each party. Groenewald notes that small group of students working together to achieve a common goal does not constitute WIL.

Since the foundation of WIL is learning through work, the definition of work has a major influence on the formulation or re-formulation of curriculum. Work in this context can be considered as education for a vocation such as accounting. Dewey (1916, p. 307) defines

vocation from a utilitarian perspective as “nothing but a direction of life activities as renders them perceptibly significant to a person, because of the consequences they accomplish, and also useful to his associates”. Dewey argues that nothing could be more absurd than educating individuals with an eye to only one line of activity. From an accounting perspective, it means accomplishment of technical and other skills useful to the student and others.

In the past, industries in which vocations are practised have begun to be more innovative, creative and flexible in their work approaches, rather than following empirical, rule-of-thumb procedures handed down by tradition (Dewey, 1916, pp. 314-315). The economic revolution and the movement of nations towards knowledge-based economies have presented new problems from work situations in industry to academic to provide solutions to such industry-based problems. As a consequence, work has offered greater intellectual content and cultural possibilities than before. These changes have demanded that universities acquire and disseminate such knowledge, and provide their intellectual content to students through vocational programs such as WIL (Dewey, 1916, pp. 314-315).

WIL is widely used to include work experience in profession-based academic programs such as law, medicine, and nursing which may be practised after graduation (Trigwell & Reid, 1998). However, the previous literature cites little evidence of WIL being widely practised in academic programs for accounting in Australia. According to Wagner, Childs and Houlbrook (2001) a WIL program is about establishing relationships among three

areas: education and the economy, the theory and practice of education processes, and education and training and associated firms. These ever-changing variables of economy, knowledge, and firms highlight that designing a successful WIL program is a continuous exercise.

The expansion of knowledge-based and service industries seems to have changed two fundamentals in firms and economics. Firstly, firms in knowledge-based and service-based industries are becoming major contributors to the economies of nations. These nations, such as Australia, are called knowledge-based economies (Sveiby, 1997, pp22). Secondly, firms in knowledge-based economies compete on capabilities requiring strategic investments, which may not be justified by traditional cost-benefit analyses (Lawrence, 1992).

The move of nations towards knowledge-based economies has changed in what counts as knowledge and knowing in societies. The emphasis on knowledge has shifted from a theoretical to an applied and problem-based knowledge. The increasing economic struggle to maintain competitiveness has contributed to this change (Kirkpatrick & Garrick, 2001). Knowledge possessed by students resides within them in either tacit or explicit form (Edvinsson & Sullivan, 1996). Achieving applied and problem-based knowledge of real world situations requires students to link their tacit knowledge acquired through academic programs with explicit knowledge (Wiig 1993, pp. 74, 233).

A WIL program is an attempt to bridge and establish the relationship between tacit and explicit knowledge. The literature interprets tacit knowledge in several ways as demonstrated by Hori (2000), Wiig (1993, pp74; pp233), Nonaka (1991) and Noh, Lee, Kim, and Kim (2000). According to Hori, tacit knowledge has three parts: the skill that can be learned only by daily professional training, the part acquired by translating verbal knowledge into a perception-action link, and the part that is nebulous and cannot be verbalised because it is new and premature. Wiig (1993, pp. 74, 233) interprets tacit knowledge as that personal knowledge inaccessible to the conscious mind but which can be used or recalled automatically without much thinking (Liebowitz, 2001; Nonaka 1991). Tacit knowledge is drawn upon to carry out tasks well known to the student who would perform as an employee. The know-how (that is, technical skills required to perform a task), mental models and beliefs are mostly tacit knowledge (Nonaka, 1991; Wiig, 1993, pp. 74, 233). Raelin's (1998) conceptual model demonstrates how tacit knowledge and explicit knowledge can be merged in a WIL program. Tacit knowledge comprises experimentation and action learning in an academic setting, and gaining experience and community of practice in an industry setting. Explicit knowledge comprises conceptualisation in an academic setting, and reflection in an industry setting.

A WIL program must attempt not only to establish links between tacit and explicit knowledge, but also to leverage knowledge of students at work. The knowledge leverage takes place at four levels: tacit to tacit, tacit to explicit, explicit to tacit, and explicit to explicit (Sveiby, 1997). All these four levels exist in a firm (Nonaka, 1991). Goleman (1995, p. 162) contends that in the tacit to tacit level, for example, informal networks are

a powerful way to achieve knowledge leverage. On the other hand Nonaka (1991) argues that the tacit to explicit level is the major level on which a student's available knowledge may be increased. Although firms in western nations tend to think that useful knowledge is quantifiable, codified, and follow universal principles, firms in eastern nations such as Japan believe that knowledge creation takes place by tapping into tacit knowledge, insights, intuitions, and hunches of employees (Nonaka, 1991). Firms in western nations are increasingly making use of this approach (Brown & Duguid, 2000). Both tacit and explicit knowledge are complementary and essential for knowledge leverage (Nonaka, Toyama, & Konno, 2000).

Leveraging knowledge requires changing the emphasis of the accounting curriculum in several aspects. These include changing the emphasis from "knowing that" to "knowing how", written communication to oral communication, personal to interpersonal skills, disciplinary skills to transferable skills, intellectual orientation to action orientation, problem-making to problem-solving, knowledge as process to knowledge as product, concept-based to issue-based, knowledge-based to task-based, and proposition-based learning to experiential learning (Barnett, Parry & Coate, 2001).

Types of WIL

According to Fallows and Steven (2000) the most important benefit of a WIL program is that it builds employability skills of students into the higher education curriculum (Fallows & Steven, 2000). In building employability skills, a university has a choice of

WIL programs. Each program has its unique benefits and drawbacks in the context of an accounting undergraduate curriculum, which are outlined below.

In this ad-hoc approach, students find or are found a work placement. The WIL is left to the contingencies of their situations. The implicit understanding here is that students first acquire knowledge and skills in classroom settings and then learn to apply them in practice (Reeders, 2000).

The second type is cooperative education. This is a contractual arrangement between the faculty and an outside agency. The arrangement often includes clauses related to salary, work conditions, and other ancillaries. The cooperative program usually begins after the student has completed core course units in the prescribed study program. Invariably, the arrangement requires that students must be hired prior to working. Under this arrangement, during their undergraduate education students alternate between work and the classroom. A cooperative education office, often with full-time staff, helps students with their needs throughout their time in the study program (Katula & Threnhauser, 1999). Accounting faculties in some universities have cooperative WIL programs in collaboration with one or many employers (University of Newcastle upon Tyne, 2004; UTS, 2004).

Although the definition of a cooperative program states that it is an agreement with an outside agency, it could be argued that its faculty can use recruitment firms as a third party. However, the existing WIL programs in accounting tend to deal directly with the

employers rather than placing students through a recruitment agency. One reason for this could be that having employers dealing directly with the accounting faculty helps them to avoid the high placement fees charged by recruitment agents when finding employees.

The third type of WIL is the development of work-based programs for organisations. This program sees the faculty as an agent for change rather than as a passive recipient of industry demands. Work-based programs acknowledge that in the new economy organisations compete on their ability to deliver quality, variety, customisation, convenience and timeliness, and a WIL program should match these attributes. This program recognises that workplace characteristics such as culture, structure, management, and systems are central to the nature and scope of learning that occurs in students (Kirkpatrick & Garrick, 2001).

Trigwell and Reid (1998) argue that work-based learning is a form of flexible learning. It offers flexibility of entry and exit into the course, and in the nature and scope of assessment. However, this may not be applicable to an accounting undergraduate program, since most accounting programs in universities require students to complete the entire course to obtain a degree, and do not provide diplomas for an early exit from the program. Further, careful thought is necessary in planning entry and exit from an accounting faculty into work experience and back, to effectively integrate the students' learning at work into their academic learning.

The fourth way is the workplace-based program (WPL), in which the degree is taught at the workplace. This is more suitable to middle and senior managers, who can combine their work experience with accounting education. It is argued that WPL provides the accounting faculty with the opportunity to increase student recruitment, and enables academics to gather new course material from industry and benefit from research opportunities, the findings of which can be incorporated into the accounting study program. Increasing the quality of the employees performing their work benefits the workplace. However, WPL programs in partnership with industry are a costly exercise. In comparison with an in-house program, WPL programs incur additional costs for general administration (travel, additional staff, and accommodation), providing infrastructure (information systems and communication technology equipment), and evaluating the workplace for accreditation (as a suitable educational site) (Rose, McKee, Temple, Harrison & Kirkwood, 2001). The suitability of a WPL program in an accounting undergraduate degree could be questioned if the majority of students in an accounting program are full-time or working students in junior positions in firms.

The fifth type of WIL is the internship program. An internship is any carefully monitored work or service experience in which a student has intentional learning goals and reflects actively on what is being learned throughout the experience. An internship differs from other types of programs in that it has an intentional learning agenda that the student brings to work. Internship programs are built with two objectives: firstly, to offer students an understanding of organisational structures within a professional working environment, and secondly to provide students with an opportunity for professional development

(Katula & Threnhauser, 1999). An internship WIL program is an appropriate model for a profession-based accounting program. However, the difficulty lies in structuring intentional uniform learning agenda for all students in different firms.

The sixth type of WIL is service learning or community service performed through the faculty setting. Service learning is any carefully monitored service experience in which the student has intentional learning goals and reflects actively on what is being learned throughout the experience. These programs are intended to develop research, critical thinking and interpersonal skills through participation in public service.

If service-learning programs are being used as a résumé-boosting exercise, the program may lose the opportunity to acquire a concrete understanding of theoretical concepts and the ideals of helping others inculcated in such a program. Universities can also see service-learning programs as a source of supplying free or cheap labour to organisations (Katula & Threnhauser, 1999).

Service learning may suit some academic programs more than others. For instance, they may be less suited to business-related studies, such as accounting, on the basis that most accounting professionals are employed by firms in the private sector (CPA Australia Annual Report, 2002, p. 10).

Issues relating to a WIL program

There are several key stakeholders that may influence the success of a chosen WIL program. A case could be made that six key stakeholders are the faculty, academics, employers, professional accounting bodies, and the government. All stakeholders want to receive benefits from a WIL program. However, there are several issues that need to be addressed in relation to each stakeholder when designing a successful WIL program. These issues are outlined below.

Issues relating to the faculty

A faculty may benefit from a WIL program as follows: enhanced image of the faculty to the outside world; relevance of teaching; and close links with the industry. However, several issues need to be resolved in the course of reaping such benefits. Such issues include curriculum alignment, hidden curriculum, selection of a WIL program, selection of students, and logistics involved in planning a WIL program.

Curriculum alignment

Stark & Lattuca (1997, p. 40) define curriculum as an academic plan (Stark & Lattuca 1997, p. 40). According to Stark and Lattuca (p. 24), many curricular perspectives involve educational purpose as the single element of the academic plan. It is necessary to acknowledge that the society seeks graduates who have well-developed cultural tastes, the habit of continuing to learn, and the ability to think critically (Kaysen, 1974, p. 180 in Stark & Lattuca, 1997). Further, it is also necessary to match students' needs, aspirations and goals in attending an accounting undergraduate program through the curriculum.

The sequence of content arrangement also influences the structure of the curriculum. Six generic dimensions that influence the curriculum are: duration and schedule of course units, how courses are conducted (on campus, distance mode etc.), resources available to support learning (such teachers, materials, and activities), organising course units in sequence and administering them, setting procedures for planning and administering courses, and defining the intended desired results of the instructional course units and academic program. This raises the question regarding how the accounting faculty should arrange the content of the degree program to accommodate a WIL program into the accounting curriculum. Trigwell and Reid (1998) argue that students should undergo the WIL program once they have acquired the basic skills required at a workplace in a given discipline of study. However, they should continue to study at the faculty during or after their WIL program so that they can relate their experience to their academic learning.

An important objective of WIL programs is to increase the employability of students and not the academic performance of students (Duignan, 2002; Fallows & Steven, 2000). Therefore the content of the curriculum should embrace employability skills such as the ability to retrieve information, communication and presentation, planning and problem solving, and social development and interaction. Fallows and Steven cite four examples to illustrate their point. Firstly, shift the course from a theoretical discourse to analysis and interpretation. Secondly, set tasks so that solutions are reached with an incomplete set of information, as is generally the case in reality. Thirdly, introduce problem-based learning, recognising that many professional circumstances require diagnostic skills and the ability to effectively deal with the diagnosis. Lastly, require students to solve

apparently irrelevant problems so that they understand the real problem(s) to be solved, and are provided with valuable group working exercises.

Amending the accounting curriculum to accommodate a WIL program can challenge those academics who have a strong inclination towards propagating conceptual and contemplative knowledge since WIL program is an acknowledgement that there is process and system knowledge in practice that has not being sufficiently captured in the curriculum. Barnett et al. (2001) state that in a profession-based academic course (such as accounting) there should be a high degree of integration across different types of knowledge and action domains. These action skills are more integrated by system and process knowledge in practice.

A WIL program also challenges those academics who in the past have been the sole generators and guardians of knowledge. Jones (2000) stated that it should be acknowledged that authoritative knowledge needs to be shared among academics, practitioners and other intellectuals due to the increasing dynamics of a knowledge-based economy. WIL forces academics to reflect upon how an accounting curriculum could be rearranged without abandoning the rhetoric of academic rigour and freedom included in their program.

Previous authors have suggested translating underlying academic knowledge into solving real-world problems in an academic program such as accounting, as a remedy towards helping students learn process and systems knowledge by simulating work contexts

(Reeders 2000; Trigwell & Reid, 1998). Dilworth (1996) proposes that action learning be included into the curriculum to ensure that students arrive at elevated levels of discernment and understanding via action and reflection of their learning. In action learning, students are given real-life problems that they are asked to solve as a matter of urgency. Johnson (2000) suggests an alternative technique where, with the agreement of the employer, students are required to solve a workplace problem or issue, and produce a solution.

Hidden curriculum

The success of a WIL program is also influenced by the hidden curriculum in the faculty. Margolis, Soldatenko, Acker, and Gair (2001, p. 6) define hidden curriculum as ‘the elements of socialization that take place in a school, but are not part of the formal curricular content’. These include the norms, values, and belief systems embedded in the curriculum, the faculty and classroom life, imparted to students through daily routines, curricular content, and social relationships. WIL may encourage the faculty setting to become more purposeful in trying to structure its affairs and emulate the site of a workplace (Reeders, 2000). This may not be apparent in the explicit policy framework of the faculty, but may be built into its hidden curriculum. Changing the hidden curriculum is a challenging proposition that needs to be approached carefully since it is about changing the philosophy and culture of the accounting faculty.

Program

For a WIL program to be successful, it should adhere to the principles of best practice and should be regularly evaluated by stakeholders involved in the program (that is, students, faculty, and site supervisors). However, poorly administered programs can lose their potential contribution. Previous literature states that employers have complained that some students are ill prepared, less trained and less motivated to work and learn. In the past, faculties also have complained that WIL programs have been used without properly integrating work experiences into the curriculum and have been used as a means to recruit students into the workforce (Katula & Threnhauser, 1999).

It could also be argued that the type of WIL program adopted by an accounting faculty influences its curriculum, hidden curriculum, selection of students and logistics. One could make a case that an internship-type WIL program could be easily integrated into a curriculum for assessment purposes, since training undergone by students in an internship program is more homogeneous and well structured. In comparison, in a cooperative type WIL program, students may undergo training in different aspects relating to their curriculum, by working in unrelated industry sectors. The learning undergone by students is less homogenous when it comes to applying a uniform method of assessment in a curriculum.

Selecting students

Dewey (1916, pp. 312-316) states that universities have been established to educate the masses, which is distinctly utilitarian. Therefore there is a real danger that a WIL program could be interpreted in theory and practice as education being commodified to

meet the needs of capital providers such as public and private firms. In other words, education could become a commodity to perpetuate the industrial order of the society, instead of using education as a means of transforming individuals to engage in vocations to improve the lives of others, and as a means of learning to make ties among people to reduce barriers between them.

Because a WIL program can give rise to issues relating to equitable treatment of students, selection of students must be carefully planned and administered. There are many approaches to selecting students for a WIL program from a given accounting program. Firstly, in existing courses where there are a large number of students, students could be selected using a set criterion such as those who obtain the best grades. Secondly, students could be selected as they enter into an accounting program that has an in-built WIL component and it is a condition that all students must undergo the WIL program as part of their study. Either way, there could be issues relating to equitable selection of students since only a few could be offered a place in the WIL program, assuming the number of available places in a WIL program is lower than student numbers in the accounting program.

Another issue is the influence of employers in the selection process. Although excellence in subject matter is the focus of success within the accounting faculty, it may not be the focus within a workplace. The workplace may emphasise students' generic qualities, such as communication, and lateral thinking skills, which may have to be included in the selection criteria of students for a WIL program.

Some firms may be willing to pay for offering work opportunities to students and others may not be willing to pay. In this instance it becomes an issue whether the the accounting faculty are prepared to include firms which are not prepared to remunerate students participating in a WIL program. Others could perceive accommodating the latter as the faculty's having approved the program as a 'sweat shop' for the workplaces. On the other hand, it could be argued that non-paid work offers students an opportunity to enhance their long-term careers.

Logistics

The faculty also needs to consider relevant legislation that should be adhered to (occupational health and safety, and workers compensation insurance) on behalf of students when placing students in work experience programs (NCWE, 2001).

Academics

Academics benefit in several ways from a WIL program. These benefits include: access to state-of-the-art equipment; establishing links with a wider range of employers; employer contacts to ensure that their teaching is up-to-date; links to encourage employers to participate on course validation panels, and in seminars; developing academics' expertise in WIL program assessment; and enhanced public support (Fraser & Deane, 2002). To maximise the above-mentioned benefits, the following issues need to be satisfactorily resolved.

WIL experience assessment

Assessing WIL experience as part of an academic program is a challenging issue. One way of achieving this is to treat WIL as a course unit, and award credit points for the WIL experience based on criteria. Criteria may include students being required to submit assignments about their learning, preparing reports in relation to their learning, attending weekend workshops, presenting a paper, maintaining a written journal to support their reflections, student peer-group reviews, and reports from workplace supervisors (Bates, 2003; Johnson, 2000; Reeders, 2000; Wills, 2000). There needs to be more than one assessment method to accommodate learning in different contexts (Billett, 2001). It is necessary to monitor the nature and relevance of work offered to students by workplaces participating in the WIL program.

Another assessment method could be to have a competence-based examination during or at the end of the WIL program. To some extent the type of WIL program and the place of work could influence the degree of difficulty of assessment. If the WIL program is an internship, it is expected that all students will undergo the same or similar training, regardless of the place of work. In this instance it is easy to assess students through a common test. However, if the WIL program is a cooperative program or a workplace program, the task of assessment can be more difficult due to the non-homogenous training received by each student. Although training can be valuable to students in their learning, a common test to assess their learning may not accurately measure their learning outcomes.

The place of work can also influence assessment. A business firm may not be able to offer the same tasks to all students due to the dynamic nature of work and their focus towards profitability. Replicating the same work to all student-employees may unnecessarily increase the firm's costs rather than its profits. On the other hand, a government firm may agree to provide the same work to many students because it is big enough to have tasks being replicated at different locations, and as a sense of duty.

Other factors that affect a WIL program's assessment include the amount of time and effort the workplace allocates to student-employees in their learning at work. It is essential that the student has a supervisor or mentor at the workplace from whom the student can seek help when faced with various work-related problems. This relationship is pivotal for a student in a WIL program to be able to make a smooth transition from 'laboratory-based learning' to 'real-life learning'.

Research direction

Traditionally, research output from scholarly practice has been well regarded and has helped the academics to meet their research and career development goals. A WIL program can reach its full potential only if there is a shift in thinking among academics, so that they recognise the practice-based research as meeting their research and development goals (Reeders, 2000). This shift in thinking is a necessary impetus to encourage academics to become more involved in a WIL program.

Previous research suggests that academia has been using the reflections of academic staff as the major driving-force towards improving WIL programs (Reeders, 2000). However, since a WIL program is based in workplaces, it is necessary to focus strongly on obtaining feedback from employers to improve WIL programs.

Academic staff training

A survey carried out in Australia pointed out that academics are the most involved stakeholder in designing a WIL program. According to the same survey, hardly any training was provided to academics who were undertaking WIL activities. These activities include policy formulation, program design, preparing of students, sourcing of positions, assessment, student supervision, student mentoring, industry liaison, and program evaluation (Reeders, 2000). What the survey findings failed to discuss was the lack of employer involvement in WIL activities.

Employers

The benefits of a WIL program to an employer include: effective short-term employees at low cost; completion of specific tasks; trial of employees without obligation; feedback from student-employees about work to refine their recruitment criteria; a pool of potential recruits; establishing links with higher education institutions; and workplace diversity (Fraser & Deane, 2002). Employers need to resolve the following issues to maximise the above-mentioned benefits.

Ensuring quality of learning

A WIL program should be designed to leverage students' knowledge by overlapping a firm's information and its activities, to provide job-related responsibilities to encourage dialogue and communication, and to spread new explicit knowledge. This could be done by strategic rotation of the students, group work with other staff members pursuing the same project, and continually challenging student-employees to re-examine what they had previously taken for granted (Nonaka, 1991).

As students cross the boundaries of academia into the workplace it is necessary to ensure that the workplace is educative to the students to enhance their learning and learning experience. The issue of collaboration across firms and occupational boundaries becomes a challenging task in WIL (Reeders, 2000).

A critical question in relation to formally assessing WIL experience in academia is related to the quality of learning at workplace. Kirkpatrick and Garrick (2001) argue that the 'hard-nosed' corporate financial arrangements may expect their trainees to be assessed favourably. If the firm becomes the curriculum for students' learning, then the activities etc. that take place in the workplace become the standard by which students' performance can be judged. If the curriculum becomes the workplace, this may shift the power relationship of assessment from academics to the employers. Such a power-sharing could be justified on the basis that the accounting curriculum should reflect its relevance to the workplace by including the process and systems knowledge being gained at work.

Receiving students who are capable of contributing to the profitability or objectives of the firm is another important issue (NCWE, 2001). Therefore, understanding employers' needs and matching their needs with students' capabilities becomes an important aspect in the placement process. Employers generally take students' technical competence in accounting for granted, they place a greater importance on students' generic skills (that is, 'soft' skills) (Coll & Chapman, 2000). This issue may be solved in two ways. Firstly, by amending the accounting curriculum to place a greater importance on generic skills that meet employers' needs. Secondly, the accounting faculty could agree to place students to the satisfaction of the employer. The accounting faculty may agree with the employer to mutually select students for a WIL program. However, the criteria for selection should be transparent and seen to be fair by all key stakeholders.

Monitor learning

The induction required at the workplace, supervision, mentoring, providing opportunities for students to learn and apply their conceptual skills, and providing regular feedback to students are considered as good practice. However, each activity is associated with a cost to the firm. Therefore, the WIL program should ensure that the employer receives a greater benefit than the costs incurred when designing a WIL program.

Reducing the expectation gap requires the accounting faculty to carry out a needs analysis of employers to understand what skills and competencies are expected from students. According to a media publication in Australia, employers cited eight key attributes that they seek in student-employees. These are communication, teamwork,

problem-solving, self-management, planning and organising, technology, learning, initiative, and enterprise. A more detailed needs analysis can serve to verify the perceived importance of each of the above-mentioned and other attributes desired by employers, which can serve as a basis to shape the curriculum to meet the demands of employers.

Professional accounting bodies

The professional accounting bodies benefit by a WIL program by having well-trained accounting professionals, membership drive, and enhancing their professional strength due to greater membership and image. However, these accountancy bodies also raise issues to be considered by a WIL program.

The two major professional accounting bodies, CPA Australia (CPAA) and The Institute of Chartered Accountants in Australia (ICAA) play an important role in a WIL program. The joint bodies require an accounting degree from an Australian university or an equivalent as a pre-requisite for sitting the professional accounting examination. These two accountancy bodies have jointly identified thirteen accounting and business-related areas which must be covered in their academic curriculum by accounting graduates. These include: accounting systems and processes, financial accounting, professional regulatory processes, management accounting, accounting theory, finance, auditing, organisational functioning, commercial and corporations law, taxation, information systems design and development, economics, and quantitative methods (CPAA & ICAA, 1996).

In addition to technical competence, CPAA and ICAA expect that accounting students should acquire generic skills through their curriculum. They identified five cognitive and behavioural skills areas valued by the accounting profession to be developed in accounting graduates. These areas include: routine skills, analytic and design skills, appreciation skills, personal skills, and interpersonal skills (CPAA & ICAA, 1996).

If the majority of accounting undergraduate students seeks professional accounting qualifications, it becomes necessary for the accounting faculty to address them in the WIL-based curriculum so that they meet the students' career goals and retain them as students in their faculty.

Further, to make the WIL program attractive to other stakeholders, the accounting faculty must ensure that the work experience gained from a WIL program is recognised by professional accounting bodies for membership.

Government

Governments in countries such as Australia face issues relating to rapid changes in competition, innovative products, electronic commerce, customer demands, and advancements in science and technology (The CWP, 1998). It becomes the responsibility of the government to provide the right environment in which firms can compete and succeed (Teece, 1986; Teegan, 2000), and promote commercialised research and foster entrepreneurial skills (The CWP, 1998; Lovdal & Robert, 1999; Kinsella & McBrierty, 1997; Narula & Dunning, 1998). In this regard, universities and accounting faculties can

help the economy by increasing the capabilities of their graduates, since capabilities are one of the cornerstones of competitiveness in the knowledge-based economy (The CWP, 1998). The government needs to know the return on the expenditure from public funds (Hermans, 1999).

Funding

A case could be made that the level of funding offered by the government in designing WIL programs influences the motivation for designing a WIL program. Academics could be motivated due to the career recognition they receive for securing funds for teaching and research.

Recognition

For a WIL program to be successful the government could make more funds available for workplace-based research, and give greater recognition for workplace-based research publications. Since research output is one of the benchmarks of academics' career progression, this may motivate academics to be involved in a WIL program.

In a recent media publication, the federal government has stated that in future extra funding to universities will be linked to a certain proportion of students satisfactorily completing the graduate skills test. The graduate skills test indicates how well students can function in the workplace. This suggested move was adopted by the Australian government based on the concerns expressed by employers that graduates are 'not ready' for work (Maiden, 2004). A discussion paper of the federal government to link learning

and teaching performance fund to distribute \$54 million from 2006 to improve teaching and learning at universities may also motivate academics and accounting faculty to establish WIL programs in their courses (Duckett, 2004).

Students

Trigwell and Reid (1998) state that students attribute a greater proportion of the development of professional knowledge to the workplace than from universities. Universities and workplaces are considered to have an equal influence in developing the ability to work independently.

The following benefits are expected to accrue to students from a WIL program: a work setting in which theoretical knowledge can be put into practice; an appreciation of the rapidly changing world of work; developing key generic skills such as team-work, interpersonal, and communication skills; short-term financial benefits; enhanced employment prospects; developing career strategies; and working in another culture (Fraser & Deane, 2002).

The literature is supportive of the benefits to students of WIL and the need to address student issues in designing a WL program (Dressler & Keeling, 2004). One research study that examines student issues states that the success of a WIL program depends on how well students are prepared to manage their own learning outcomes. Students should be helped by academics and accounting faculties in skill areas such as: how to evaluate what they can bring to a WIL program and identify what they wish to get from it,

negotiating the result with a workplace mentor, and undertaking self- and career exploration. Students learning to self-monitor have become more important recently than in the past because of budget cuts to universities which have put pressure on reducing visits by academics to workplaces (Reeders, 2000).

Concluding remarks

This paper has raised several issues for the accounting curriculum in terms of designing a WIL program in an Australian university, some of which are generic, with others being specific to an accounting program by analysing issues relating to six major stakeholders (universities and accounting faculties, academics, employers, government, and students). A theme that should be kept in mind is that the accounting curriculum should be ‘for accounting’ rather than ‘about accounting’. Curriculum issues should also take into consideration the growing number of international students. The increase in international students could also influence the stakeholder issues. For instance, this paper has confined its discussion to the Australian government and employers in Australia, but in an international context, this could be extended to governments and employers overseas in students’ home countries.

Further, the discussion has been restricted to designing a WIL program. However, there are also issues associated with implementation and post-implementation that is not covered in this paper. This paper has also noted the scant research carried out so far in examining issues from the perspectives of students and government.

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