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Learning outside the textbook: accounting students' reflections in an internship programme

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Keywords

Learning, outside, textbook, accounting, students, reflections, internship, programme

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The opportunity to gain professional industry experience for accounting students whilst undertaking their undergraduate degree provides them with both a competitive edge in the marketplace and an opportunity to experience the activities undertaken in their chosen profession. Structured experiential learning programmes enables students the practical opportunity to apply their knowledge in an industry context and to reflect on their personal learning journey. This paper presents an innovative and flexible internship programme which based upon an e-learning framework fosters learning through reflection based assessments. Through a preliminary investigation, it is revealed that accounting students after undertaking this programme, reveal learning pertaining to their workplace preparedness, understanding of accounting principles and taught concepts, generic skill enhancement and consolidation of accounting as their chosen professional career. The paper suggests that such a programme as the one examined will contribute to the professional bodies’ expectations of accounting graduates to possess key cognitive and behavioural skills.

“Learning outside the textbook: accounting students’ reflections in an internship programme”

A Different Way to Learn at University

The concept of undergraduate accountants gaining practical experience whilst at university is not new. Dating as far back as 1952, the benefits of gaining practical experience has been recognised in the preparation of burgeoning accounting professionals (Schmutte, 1986). Internship programmes provide an opportunity for students to apply their theoretical knowledge in a structured environment, improve career prospects, take a deeper understanding of the discipline back to the classroom and develop other skills such as communication and problem-solving. Inherent in these benefits, however often not afforded the appropriate recognition, is the notion of learning how to learn in the workplace.

Many accounting internships or work experience opportunities focus on the development of competencies, short-term professional incentives such as gaining employment and even an appreciation of lecturers experience (Herron and Morozzo, 2008). The challenge here with traditional work-based programmes is that they can limit the learning to focus on person-job fit. As changes in the workforce and the demands of industry are ever increasing, it becomes necessary for higher education to ensure that they are preparing students to meet these challenges. A leading theoretical construct is that of Work-Related Learning (WRL), which places an emphasis on the development of the graduate to better fit the changing economic situation and the evolving job market, and equip students to respond to wider societal developments (Moreland, 2005). Successful WRL promotes learning across the life span (Moreland, 2005) therefore engaging students in higher education to adopt principles of lifelong learning is increasingly important in order to capture these learning skills throughout their professional lives.

Reflection and Learning

Reflection has long been acknowledged for its credence in learning from experiences in the workplace and in professional practice. A practitioner may discover a new knowledge about themselves or their discipline by engaging in reflective activities either formally such as diarising or informally such as debriefing. Historically, reflection can be seen in the early works of Kolb (see Kolb, 1984) through his principles on experiential learning and Dewey (1933) who was among the first to promote reflection as a means by which teachers can reflect on their experiences and act with foresight to plan for the future. Schön (1987) furthered this notion by describing two main forms of reflection used by professionals, reflection in-action and reflection on-action. The literature heavily represents the connection between reflection and professional development (Hole & McEntee, 1999; Zeichner & Liston, 1996; Clark, 1995; Osterman, 1990). Behaviours that may stipulate reflective practice include the mental processing of reflection; a critical element; self-development or professional development; emotional involvement; or, enhanced by the sharing of reflection with others (Moon, 1999, p. 64).

While reflection is an intrinsic process with learning often occurring regardless of whether it is prompted (Boud, 1999), in higher education assessing reflection through written form such as a journal can be used to reinforce learning (Beck & Halim, 2008) and meet academic requirements. Reflective journals allow students to identify the link between theory and practice as well as other issues that concern or puzzle them (Gray, 2007). It can further reveal the rationale behind what they learn in the classroom (Leung & Kember, 2003).

However, in the absence of teachers, subjects and assessment, students need to know how to learn and reflect on their workplace knowledge and skills (Boud & Falchikov, 2006) for professional growth and development, to adapt to an ever changing workplace environment. This paper presents a unique internship programme for business students, which focus’s on their learning beyond the classroom and looks at what accounting students are revealing they learnt on reflection of their internship experience.

An Innovative Learning Framework

The Commerce Internship Programme (CIP), developed and implemented in an Australian regional university, provides a model for enhancing student engagement in learning through practical

experience. It embraces an innovative and flexible e-learning framework to foster learning through reflection based assessments. Since implementation of the programme in 2008, the programme has competitively placed over one-hundred and forty students in thirty-five regional and national organisations. Whilst student demand has risen, increasing the competitiveness of the programme, industry requests have also increasingly grown over each semester, indication of the effectiveness of the model and interest in undergraduate student and community engagement.

The CIP model is designed to meet the needs of its three key stakeholders; the student, the faculty and the industry partner. The student receives a valuable real-world learning opportunity to apply their discipline knowledge learnt at university, in a dynamic environment offered by the industry partner. Driven by the key attributes of quality, flexibility and sustainability, the programme consists of an intensive placement, competitive selection and is embedded in an undergraduate subject. It is open to second and third year students across Commerce disciplines including accounting, finance, human resources, management, marketing and public relations. The focus of this paper will be revealing insights into accounting students' perspectives.

Participation in the programme mirrors that of a job application, in that students apply for roles based on their discipline with a cover letter and resume, through an online system specifically developed for the programme. If short-listed, the student is invited to attend a short interview with a member of the organisation and an academic representative. Based on the role that they have identified and student suitability, the industry partner makes the final decision on the selection of the student for the placement.

Nominated students that are subsequently enrolled in the programme, participate in 16 days of industry placement during the academic session. These days are spread two days over eight weeks or by negotiation of needs (between student and industry partner) and can be completed in tandem with other subjects. Students perform projects or specific roles, previously outlined by the industry partner that are designed to challenge and develop the intern to capture real work tasks that will contribute to the organisation, rather than general clerical duties (Swindle & Bailey, 1984) which can be typical of traditional internships.

In addition to the work placement, the programme is embedded in a third year elective subject and utilises a combination of face-to-face and online mediums to assess and prepare students. The structure of the programme and its assessments are a vessel for students to 'learn how to learn' in the workplace. All assessments are submitted online through an e-Learning forum, allowing students the flexibility to be away from the campus. Assessments include completion of a daily e-log, general modules covering areas such as; the workplace environment, team work, creative and critical thinking, and a reflective journal. Assessments are graded satisfactory or unsatisfactory as utilized by other internship programmes (Beard, 2007) and are marked by the academic coordinators of the programme who are experienced in learning enquiry approaches and reflection principles to aid student development and to help students make changes that will enhance their learning, practice and contribution to the organisation (Boud and Costley, 2007).

The daily e-log serves several purposes; it provides the student a mechanism to self-evaluate their role and capabilities and it serves as a historical document of activities, daily learning and enlightenment which recognises deeper learning and aids the final reflective piece. For coordinators of the programme, the e-log plays a significant role as a formative piece of assessment in which feedback on their learning journey and reflection techniques can be offered and directed. It also monitors their roles in the workplace and allows coordinators to intervene if ever necessary (Boud and Costly, 2007). The general modules focus attention on aspects of the workplace to enhance the students' awareness of their position, what is happening around them and how they contribute to this dynamic. In each module a case study and e-reading are available through the e-learning site to be read and integrated in response to several questions.

This paper is concerned with the final assessment task, the reflective journal which aims to capture final thoughts and insights which lead to an awareness of workplace learning. While the e-logs asked students to reflect in-action, the reflective journal represents the act of taking a step back and reflecting on-action to make meaning of the experience and generate new understandings (Schön, 1983). Students are provided with prompts in the journal template through six questions which direct

their thoughts to their transferability of skills or knowledge, strengths and weaknesses, learning styles and to how this experience may affect their future.

Method

This study aimed to undertake descriptive research in a preliminary investigation into the reflective learning insights of two cohorts of accounting students who participated in CIP. It was proposed that these insights would provide a greater understanding of accounting students perceptions and learning in the programme and add value and feedback to the structure and intensions of CIP. Descriptive research was selected to ascertain the characteristics of the sample and is common in business research for the same purpose (Sekaran, 2000). The goal of this investigation is to present the data in a meaningful way, to make connections (Churchill & Iacobucci, 2005) and to probe and research ideas in further studies.

Data was collected across two cohorts of students who participated in the internship programme in the Autumn and Spring sessions of 2009. Students from the discipline of accounting and finance were considered for the analysis, totalling sixteen students. Reflective journals were selected due to their usefulness in gathering rich self-reported insights into their learning experience (Smith et al, 2007) and reflections on the underlying dimensions of work practice (Clegg, 2000).

A combination of descriptive analysis techniques were employed to analyse the data. Firstly, frequency analysis was employed to determine the relationship between journal word count and the variables of age, gender and weighted average mark. It is noted here that the intent is to describe and summarise the data and its variables, not determine a cause-and-effect relationship. The results of this analysis would reveal the degree to which students engaged with the questions and any patterns which may emerge in the variables. Although the reflective journal contains six questions, question one which asks students to provide an overview of the organisation and their role, is eliminated from this analysis as the majority of students conveyed their reflections through flow charts and diagrams which if included may inappropriately distort the results.

Responses in the reflective journals were then analysed in an effort to identify common themes amongst students in their internship learning experience. The parameters of the analysis were to break up the reflective journal questions and then code the responses under each question and across the dataset for key terms, expressions or phrases. This technique is known as 'open coding' (Strauss & Corbin, 1998, p.32) and has been employed in the analysis of open-ended questionnaires to reveal common themes (Yanamandram & Noble, 2005). The dataset was coded individually by the authors to minimize the risk of overlooking important concepts. Collectively, the codes were then compared and interpreted to identify shared learning insights.

Student Profile

Table 1 presents descriptive statistics on the group of students selected for the study. Of the sixteen students seven (44%) were females and nine (56%) were males. The weighted average mark (WAM) of all subjects completed by each student was also identified. In the study, one student had a High Distinction WAM (>84%), four had a Distinction WAM (>74%), nine had a Credit WAM (>64%), and two had a Pass WAM (<65%). The age range of the students was seventeen years, with twenty years old being the youngest and thirty-seven years old the oldest. Four students (25%) were classified as mature age students (age greater than 25 years old) while the other twelve students were classified as non-mature age students. The majors of each student was also identified in the study and this indicated eleven (69%) were studying an Accountancy major while four (25%) were studying a Finance major.

Table 1: Profile of student sample

M/F	WAM	Age '09	Graduating	Major(s)
Female	80	21	No	Acct
Female	78	35	Yes	Acct
Female	77	37	No	Acct

Female	73	22	No	Acct
Female	72	22	Yes	Acct
Female	70	23	No	Fin
Female	56	21	Yes	Acct
Male	85	23	No	Acct
Male	75	22	No	Acct
Male	74	21	No	Other
Male	70	21	No	Fin
Male	69	23	No	Fin
Male	69	35	Yes	Acct
Male	67	20	Yes	Fin
Male	65	23	Yes	A &F
Male	62	31	Yes	Acct

These sixteen students undertook their placements in a range of industry sectors including, professional public accounting firms, large international private sector organisations, small local private sector organisations, public sector organisations and not-for-profits. Although four students participated in the same organisations, they were prescribed different roles and located in alternative areas of the organisation. The following section discusses the analysis of the reflective journals each student prepared and submitted after they completed their internship placement.

Frequency Analysis

Preliminary frequency analysis was undertaken based on the number (frequency) of words to answer each question in the reflective journal and frequency distribution in percentages across the six questions. For each analysis the results are grouped and compared on two variables, age and gender.

Figure 1 plots the average number of words students used to respond to questions two to six. Interestingly, question five exhibits a considerable drop in average words in comparison. Question five required the students to reflect on how they might change their learning style based on their learning experience in industry. Deeper examination into the responses to this question are shown later in this paper.

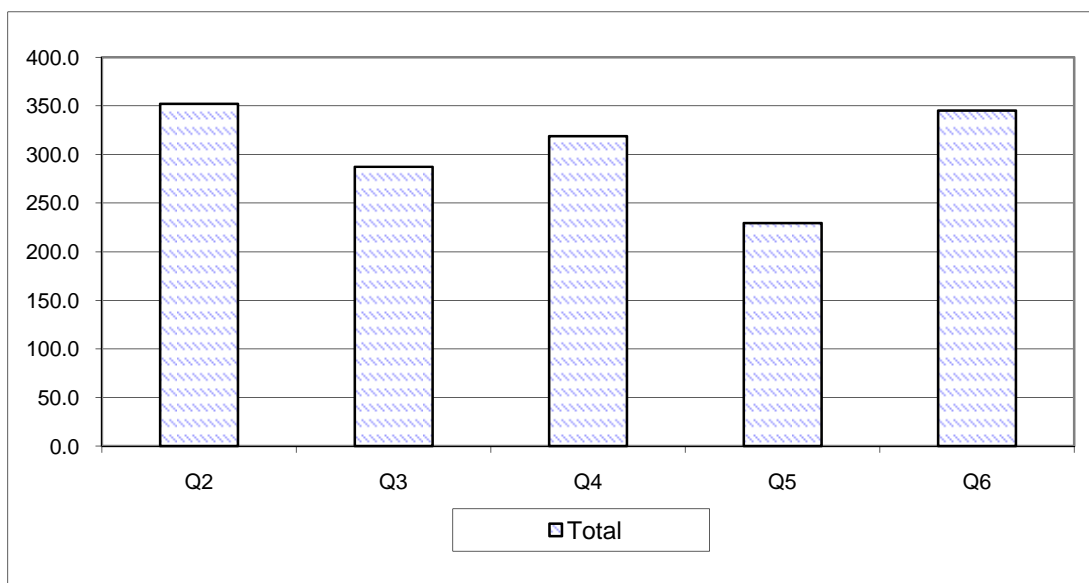


Figure 1: Average number of words

When reviewing the average number of words per question broken into the two sub-groups based on the age and gender variables it is possible to identify differences in the group of students. Table 2 shows that male students on average used 14% less words in responding to the questions two to six compared to the female students. The largest variance in number of words used between the students grouped on gender was in response to question three (40%) which was based on students identifying specific skills they began to develop during their placement. The only question where the male students average number of words was greater than the female students was in response to question four where students identified what they learnt from a personal perspective, during the internship placement, including the strengths and areas in need of improvement.

Table 2: Average number of words based on gender

	Females	Males	Var %
Q2	401.3	313.6	28%
Q3	342.4	244.2	40%
Q4	284.1	345.7	-18%
Q5	266.9	200.3	33%
Q6	348.1	342.7	2%
Total	1642.9	1446.4	14%

When reviewing the average number of words used to respond to the five questions between mature age students (age greater than 25) and non-mature age (25 years or less) the mature age students used 37% less words than non-mature age students with the largest variance in response to question three.

Table 3: Average number of words based on age

	Non-Mature Age	Mature age	Var %
Q2	377.3	276.0	37%
Q3	325.8	171.3	90%
Q4	331.8	279.5	19%
Q5	241.0	194.8	24%
Q6	368.3	275.3	34%
Total	1644.3	1196.8	37%

Besides the variance between the average number of words for the different groupings of students there were also variances in the proportion of each students responses to each question of their reflective journal. Table 4 indicates the variances between these groups.

Table 4: Percentage distribution with variables gender and age

	Females	Males	Var		Non-Mature Age	Mature age	Var
Q2	24.4%	21.7%	2.7%	Q2	22.9%	23.1%	-0.1%
Q3	20.8%	16.9%	4.0%	Q3	19.8%	14.3%	5.5%
Q4	17.3%	23.9%	-6.6%	Q4	20.2%	23.4%	-3.2%
Q5	16.2%	13.9%	2.4%	Q5	14.7%	16.3%	-1.6%
Q6	21.2%	23.7%	-2.5%	Q6	22.4%	23.0%	-0.6%

The largest variances in the gender groupings is in relation to question four where the male students devoted a much larger component of their reflective journal than the female students. This result is reflective of average number of words male students used to address question four which was the greatest of all the questions. In regards to age groupings the largest variance was in relation to question three where mature age students devoted a significantly smaller component of their reflective journal than the non-mature age students. Figure 2 and 3 show these variances in relation to the responses to the other questions.

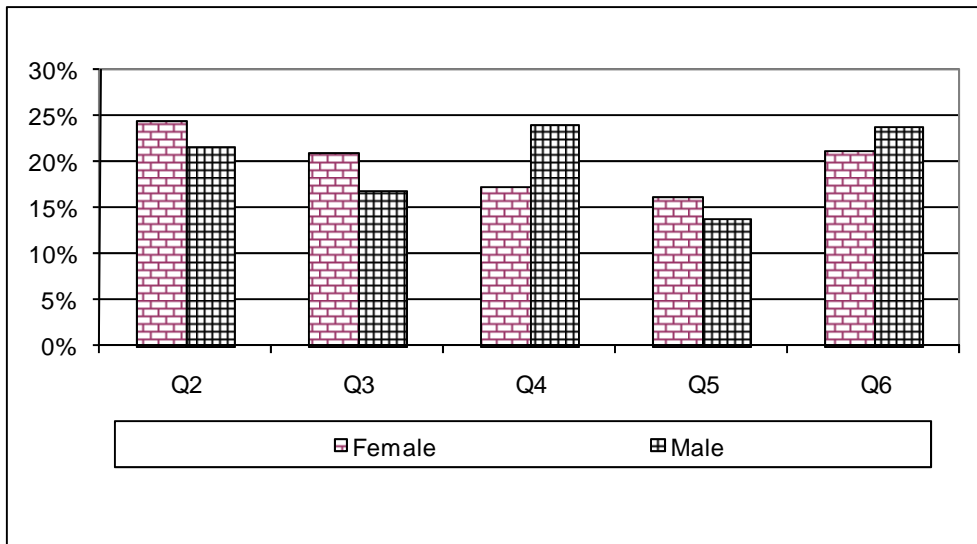


Figure 2: Content proportions shown as a percentage based on gender

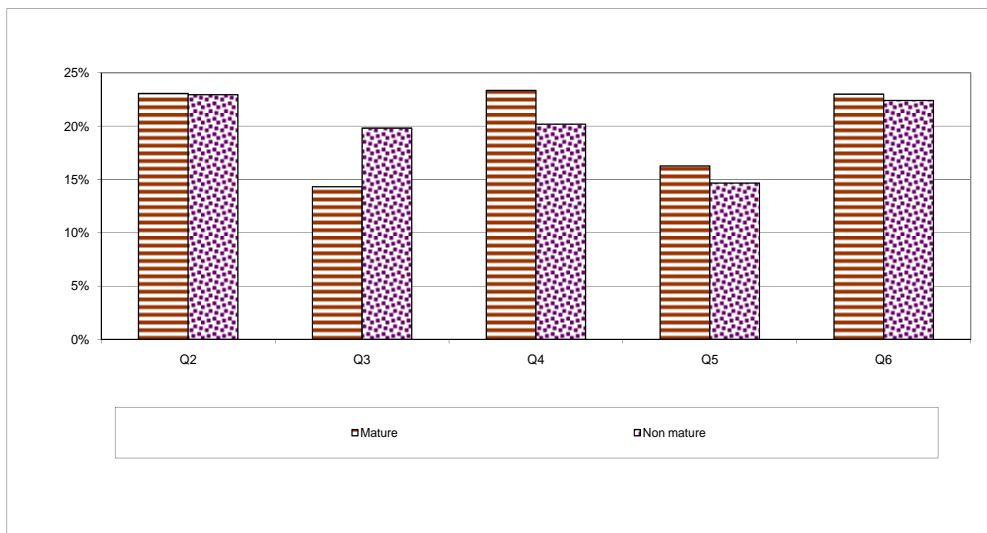


Figure 3: Content proportions shown as a percentage based on mature and non-mature aged students

Insights from Reflective Journals

The reflective journal asked students to respond to six open-ended questions. Instructions asked students to 'draw on what you have experienced during your time on work placement to reflect on your learning'. The following section discusses each of the six questions and the observations of students responses and learning from qualitative analysis.

Question one required each student to provide an overview of the organisation and identify the key tasks and roles they participated in during their placement. In addressing this question students were allowed to *use a combination of text and diagrams, tables and pictures*. The majority of students (62%) used a combination of diagrams, charts and text to provide an overview of the organisation within which they undertook the internship programme. A number of students explicitly included themselves in the diagram which indicates their ability to place themselves in the context of their role in the organisation. Figure 4 illustrates one student's conception of how they see themselves fit into the team structure.

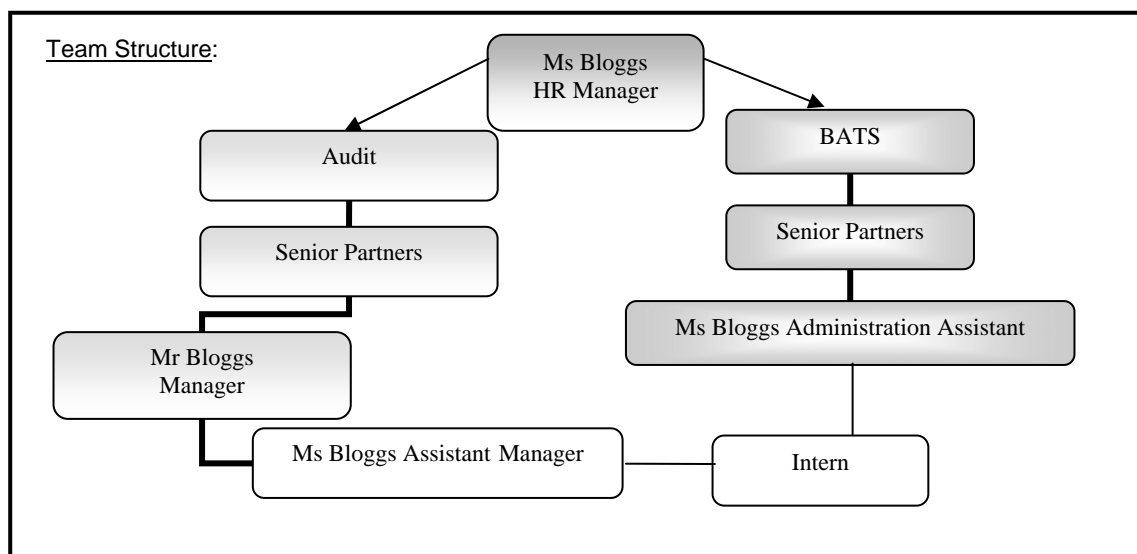


Figure 4: Student's conceptual diagram of role in organisation whilst on placement (Student 11)

The types of roles the interns participated in varied and was quite broad in the business context. A number of the students identified they had participated in specific accounting roles and performed tasks often associated with accountancy such bank reconciliations, processing accounts payable, preparation of trial balances and cash flow statements. Some of the interns participated in more project based roles where the students were required to research a specific topic, collect information and present their findings to people within the organisation. For example, one student undertook a project based on developing a response to an external legislative review of the organisation's financial operations while another student undertook a review of the policies and procedures of the organisation's Purchasing and Cost Control Department. As the following student can now relate to their experience, they have learnt that accounting is more than it is perceived to be, "The underlying assumption with most accounting jobs from individual's perspective is that it's virtually all number crunching, however ... within public practice the roles are quite diverse ... (as in) the particular roles I've done within the organisation" (Student 1).

While ten students expressed excitement and embraced their role, six students (38%) indicated some form of dissatisfaction with the tasks allocated to them. These students commented that they viewed the role as either relatively simplistic such as data entry, or as one student quoted Beck and Halim (2008), felt that their rather routine role allowed full-time employees to "complete interesting but less important projects that have been temporarily shelved" (Morrow, 1995 in Beck & Halim, p. 152). Most of these students though indicated that they had an understanding of why they were allocated these tasks. One student recalls, "I would have liked however to have a more active role ... but as there are many security risks with the millions of dollars ... it is understandable that I had to take a more passive role" (Student 13).

Question two in the reflective journal required each student to outline the skills developed during their university studies which they applied during their internship placement. Surprising to most, the majority of students discussed how they were required to undertake tasks drawing upon principles and techniques they learnt in their first year accounting subjects degree, ACCY100 (Accounting 1A) and ACCY102 (Accounting 1B). The tasks included completing reconciliations (accounts and bank statements), Income Statement and Balance Sheet analysis, and completing and posting journals. It is interesting to note that these subjects are core Commerce subjects, that is all Commerce students regardless of discipline are required to complete. A number of students also discussed the application of processes they learnt in the later part of their degrees including auditing techniques to assess internal control risk and the application of tax laws for the preparation of individuals' income tax returns and the calculation of fringe benefits tax (FBT). For example one student wrote "I was able to actually perform tests of controls, where I was responsible for checking that [sic] proper authorisation ... and as a result appreciate why this is done" (Student 11). This suggests that perhaps an element of doubt

or miscomprehension was felt prior to the internship, translating now into revelations of ability, responsibility and understanding.

In addition to skills learnt in specific university subjects, the students' responses to this question also included various generic skills taken from university and applied in the workplace. Among these the skills most discussed were time management and team work. The following statement of one student outlines their knowledge now of the importance of such a skill, "I soon realised it was a different matter [working in teams], as university assessments don't usually require much collaboration between group members, whereas in a work environment the success and failure of the organisation itself depends on members working together" (Student 2). The level of application of skills learnt during university study in the internship placement was succinctly outlined by one student "... it was surprising how much I did actually know and how applicable some of it was" (Student 12). This is evidence of an increasing awareness and confidence in their university preparation.

Question three required each student to identify specific skills they began to develop during their placement. Key specific skills that students pointed out included, but is not limited to, analytical skills, critical thinking skills, communication skills, team work skills, technical skills, attention to detail and meeting deadlines. The most common skill explicitly identified was communication skills. This is reflective of the key component of the accounting profession – communication, which without would render all accounting techniques and processes meaningless. The next most prevalent skill discussed was team work. Many of the students identified that without team work and collaborating with their colleagues in the organisations they would not be successful completing their assigned tasks. Initially some students were uncomfortable working in teams and preferred to work on their own but soon after starting the programme they discovered they did not always have the luxury of time to work individually. One student stated very succinctly, "the team experience in a professional setting was quite different [to university] ... I was not able to complete a team project by myself as this was not only too broad and difficult, but it required specific knowledge which was beyond my grasp and expertise" (Student 2).

Critical thinking was also a key skill many of the students identified as having developed or improved during their internship placement. This skill is particularly important for accounting students to develop as it indicates an ability to move away from the standard process driven techniques of accounting to the more subjective interpretive approach to accounting. The creative thinking ability of the students reflects an increased ability to problem solve, provide solutions to business dilemmas and add greater value to the organisations with which they work.

Question four required each student to identify what they learnt from a personal perspective, during the internship placement, including the possible identification of strengths and areas in need of improvement. In addressing this question the most common strength *and* weakness among the sixteen students was interestingly, communication. A number of students suggested their communication skills were their strength, which either became evident during their placement or they were already aware and were able to put it in practice. Other students identified communication skills as an area of weakness which they thought was improved through participating in the internship programme. Irrespective of whether a student thought their communications skills were a strength or a weakness, all believed their communications skills was an area they could improve. This self-awareness is indication of deep reflection, being able to evaluate their character and see how they can modify it for future experiences.

Another common area identified as either a strength or weakness was their skills in working a team environment. Where a student identified this area as a weakness the student was generally quite specific "... an area in need of improvement is the need to be able to accept that I have to rely on other members of the team" (Student 2), whereas if a student identified this area as a strength they focused more on their ability to get on with others rather than specifically work with others. For example one student stated, "I believe my major strength ... was my ability to get on well with my fellow employees" (Student 13).

Most students also identified specific processes or tasks which they believed was one of their strengths or weaknesses. These specific tasks included the use of accounting software, problem identification, organisational skills and eye for detail. When a student identified a weakness, in all

instances, they expressed clearly this was an area which they needed to improve and the path to improvement started during the internship placement.

Question five required each student to reflect on how they might change their learning style based on their learning experience in industry. This question appeared to be answered particularly poorly by most students in terms of effort, language and degree of reflection. It is noted that perhaps this question was seen as a throw away response in which little attention was afforded. With greater time and effort, and preparation from the programme, the realisation of the importance of this question may become apparent.

Although the number of words was low overall in this question, there must be something said in regards to the language used. In many cases sentences were incomplete, there were numerous typos and on few occasions they simply did not make sense. This seems to indicate students perhaps didn't understand the question and tried to use 'academic language', that is descriptive words and words borrowed from the modules, to cover their lack of understanding. This leads to quite surface level reflections on their learning styles. Albeit one student showed signs of deep reflection, "learning how I have learnt increases my self-awareness about my strengths and weaknesses as a learner so that I will be able to try the various means of learning, rather (than) sticking to my preferences" (Student 16).

In contrast to the other responses, one student disclosed their preference for working autonomously, stating that it gives them time to think carefully and understand the problem, however they recognise the impact this may have on employers and productivity. This student concludes by describing their need to work on being flexible and seeing the bigger picture. These are signs of deep reflection, as they unpack an awareness of their learning and practice style.

Although the degree of reflection here appeared to be on the surface level more so than the other questions, common themes emerged amongst the students answers. It is noted though that these topics were not discussed in-depth, which could mean that the impact of this learning is unrealised to the student. Prevention of these poor observations could be implemented by more emphasis on the value of the question, education on what 'learning styles' are, re-word the question, and/or more education and support on how to be a reflective learner.

One of the more common themes arising from the students' responses to this question relates to understanding. Six students (38%) explicitly outlined they would place more emphasis on understanding the concepts taught. For example one student wrote "I have learnt that it is important to understand why I am being taught what I am..." (Student 15), while another stated "...I have realised that it's not the grades that matters most but been able to understand what you are taught and apply it in real life matters most" (Student 7). These types of responses suggest that these students are beginning to appreciate that their learning is self driven and that it is their responsibility to achieve the levels of knowledge they outline as being a requirement for performing well in their chosen profession. Another major theme identified from the students' responses to this question was the practical application of the techniques studied at university and that this was a learning style they enjoyed.

One surprising theme which did not rate highly among the students was the importance of network building. This theme was initially anticipated by the researcher/coordinators of the programme as one which most students would identify as a tool for improving learning styles however this was not evident from the students' responses to this question.

The last question, question six, asked the students to reflect on their overall experience and discuss how this might inform their future university studies or the progression into their chosen career. The level of reflection became a common occurrence across this question. Given that the question specifically asks the student to relate their experiences to their future education and profession, it was surprising the number of students that did not engage fully with this section of the reflective journal. Many of the students' responses to this question were vague and it was difficult to determine the deeper reasoning for their responses. For example, ten students (63%) explicitly outlined that the experience was a positive and/or enjoyable experience however these responses were not backed up by evidence nor any examples from the workplace. Many of the responses were written in third person and the details generalised rather than specific to their person and placement. The students who have really thought about and reflected on their experience gave examples about a new level of

self-awareness and how this new information will actually be used in study and career. This was reflected in 25%¹ of the students who outlined an increased level of motivation for their university studies. It was also interesting to note that 50% of the students in the programme were able to apply theory, learnt during their studies, in the workplace and appreciated the importance and relevance of what they are learning at university with their chosen profession.

In a fantastic outcome, ten students (63%) did confirm that this internship programme provided reassurance in their choice of profession. For example, "... not only has my overall experience reinforced that I have chosen the right career path, but it has also provided me an opportunity to see how well I would fit into the public sector" (Student 2). It has also in turn provided increased incentive for their studies, "by knowing that this is the course for me I am more motivated to work harder and achieve higher" (Student 3).

Discussion of Findings

While reflective learning is not new to the accounting discipline, the results identified that reflection in an internship experience has enabled accounting students to gain another perspective in regard to their competency levels in the accounting profession and development of much needed general skills such as analytical skills, critical thinking skills, communication skills, team work skills, technical skills, attention to detail and meeting deadlines. The students in this case showed signs of deep reflection, however it was interesting to note that some questions were responded to with deeper reflection than others. Although the assessment is more concerned with the student making connections through their learning, reflective techniques through showing examples could be an area of improvement in the preparation of students for their placement in the future.

The most common skill explicitly identified was communication skills followed by team work. Students noted key differences about working in a group environment in a university setting to the demands of team performance in the workplace. The students' ability to reflect on their experience was useful in their understanding of how they can adjust their perception of participation. One student recognised that "an area in need of improvement is the need to be able to accept that I have to rely on other members of the team", whereas if a student identified this area as a strength they focused more on their ability to get on with others rather than specifically work with others. The development of generic workplace skills enforces higher educations engagement in internship programmes, as Australian professional accounting bodies CPAA and ICAA are expecting graduates to display cognitive and behaviour skills such as personal skills, appreciation skills and interpersonal skills (CPAA & ICAA, 1996).

The findings in this study revealed that most students (63%) found answers to questions about their preparation for the workforce and career choice. As career decisions to enter into accounting can be made with limited knowledge and experience of the profession (Herron & Morozzo, 2008), as this programme shows, industry experience whilst as university can provide reinforcement, motivation and insight into the occupation and operationalisation in the workplace. This advocates for the inclusion of such experiences earlier in the academic progression of students. Internship programmes are of great benefit to the student to come to this knowledge before they leave university to make any changes in a supportive environment and to impact upon their future engagement in subjects.

When students were asked how their learnt knowledge had benefited their learning in the workplace there was an reassurance that the teaching base in 1st and 2nd year subjects provides the core of applied material for the workplace. This was identified through core tasks students completed such as completing reconciliations and posting journals. Another positive discovery was the unveiling of understanding of why they are taught certain concepts at university and asked to complete specific assignments. Seeing how it is unpacked in industry enhances their ability to make the connection of how university taught knowledge works in the real world.

Whilst not every experience is what the student is after, for example the student who noted that they felt their role was based on the less important tasks that staff were unable or unwilling to complete, most of these students indicated that they had an understanding of why they were allocated various

¹ It is important to note that this was the last session of university study for seven of the students so these four students actually 44% of the students continuing their undergraduate degree in future sessions.

activities. A grounded perspective of reality in most organisations enabled these students gain an insight of what may lie ahead in the early years post graduation. Even the students recognise that progression requires time and experience in the role.

After the placement experience, students are starting to make judgments about their own work. Boud and Falchikov (2006) state that in order to prepare students for the implications of the workforce, higher education providers need to support students in making complex decisions regarding their personal contributions and the work of others "...in the uncertain and unpredictable circumstances in which they will find themselves in the future" (ibid., p.402). The challenges forward for the student include continuing to make the link with their practise and the new learning they have acquired. For academia the challenges remain prominent, we must continue to engage students in practise in the workplace to prepare them for the professional challenges ahead. From a personal perspective this research team are exploring new methods of reflective assessment in the anticipation of empowering students drive the learning based on their own needs and strengthening their ability to meet the challenges of the workplace in the future head on.

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