Embedding student graduate attributes in accounting education

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Photo by Stefan Els

OVERVIEW

- Background on CA2021/CA of the Future CF
- Theoretical positioning
- SOA implementation plan
- Two "big" changes: new digital acumen modules & student portfolio of evidence
- A few of the "organic" changes & research projects

CA2021/CA of the Future CF

	Icon	Elements of the professional competencies
Ethically responsible leaders fulfilling their social mandate by using integrated thinking to create sustainable value		Professional values and attitudes
		Enabling competencies (defined as acumens)
		Technical competencies in the value creation process

CA2021 vs SU graduate attributes

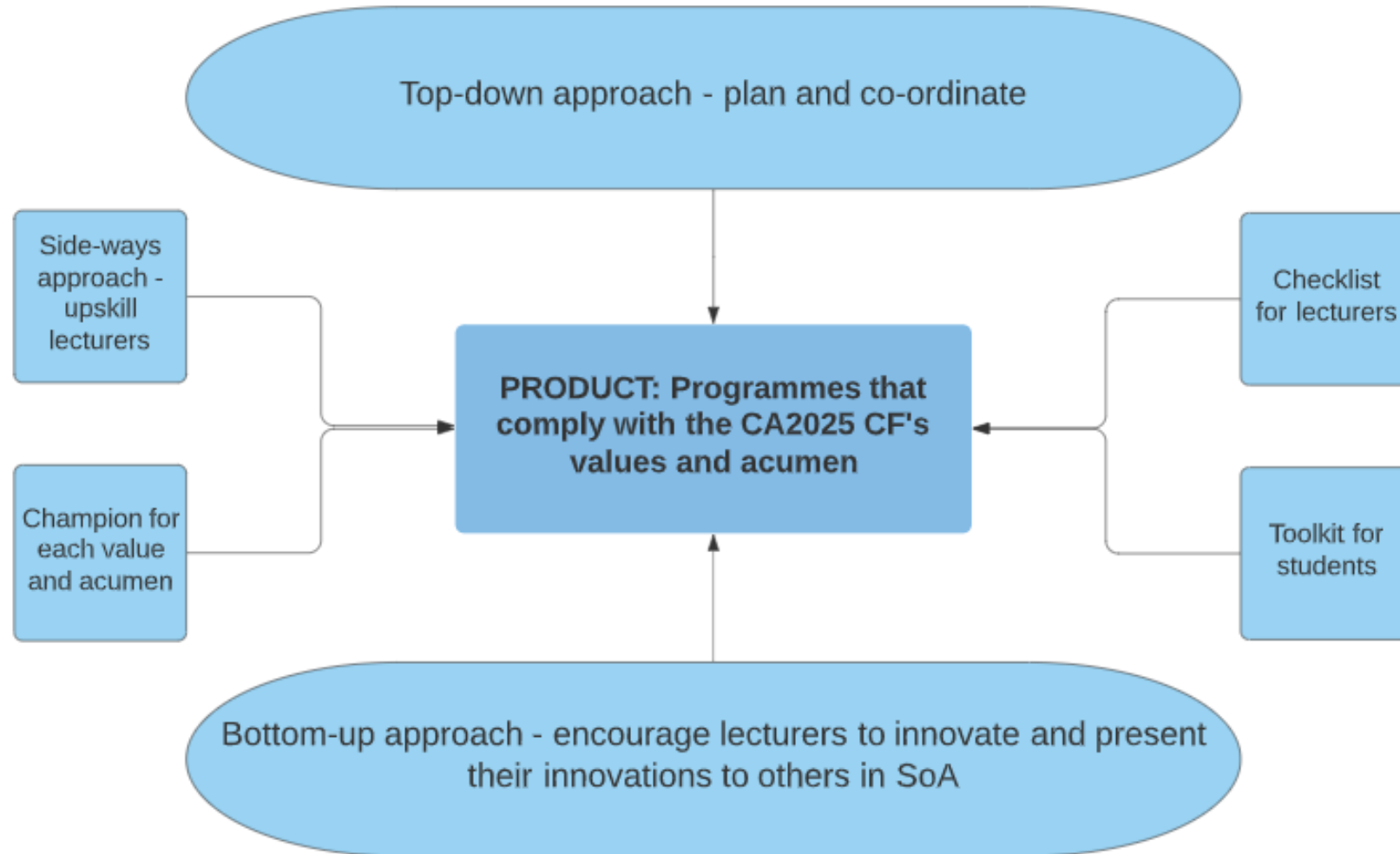| CA2021	SU graduate attributes	
PROFESSIONAL VALUES AND ATTITUDES • Ethics • Citizenship • Lifelong learning **ENABLING COMPETENCIES** • Business acumen • Decision-making acumen • Relational acumen • Digital acumen **TECHNICAL COMPETENCIES**	**AN ENQUIRING MIND** • Lifelong learner • Critical and creative thinker • Exercises responsibility for learning and using knowledge **AN ENGAGED CITIZEN** • Leader and collaborator • Social entrepreneur • Effective in a diverse environment	**A DYNAMIC PROFESSIONAL** • Problem solver • Uses sustainable and effective technology • Innovative **A WELL-ROUNDED INDIVIDUAL** • Exposed to cultural, intellectual and sporting life • Taking responsibility for own development • Takes informed and considered decisions

Theoretical positioning

Understanding of development of graduate attributes as established by Barrie (2007)

- Precursor: Graduate attributes are developed (or not) before tertiary education commences. *Students who lack graduate attributes should be identified and remedial actions implemented.*

- Complement: Graduate attributes are developed both before and during tertiary education but is a general ability that is separate from technical competencies. *Developed in separate module.*

- Translation: Graduate attributes are developed both before and during tertiary education. It is a general skill, but also translates or transforms technical knowledge into a competency usable in practice or in an examination. *Graduate attributes should be explicitly developed during tertiary education. This development could take place in a separate module, but should also be embedded in core modules. Affects the content being taught (curriculum), but also how it is taught (pedagogy).*

- Enabling: Graduate attributes develop as described in Translation, but also affect the way that individuals learn. *Graduate attributes are enhanced by the way students learn and during co-curriculum and social activities while partaking in tertiary education.*

SOA implementation plan

Top-down approach - plan and co-ordinate

Side-ways approach - upskill lecturers

Champion for each value and acumen

PRODUCT: Programmes that comply with the CA2025 CF's values and acumen

Checklist for lecturers

Toolkit for students

Bottom-up approach - encourage lecturers to innovate and present their innovations to others in SoA

Our approach

- Two big changes (managed "top-down")
  - new modules in digital acumen
  - student portfolio of evidence

- Upskilling for all lecturers, to promote knowledge and "organic" changes
- Sharing of organic changes via mini-SOTL conferences

- Champions for each value & acumen (students and lecturer guidance)

New modules in digital acumen (DLA staff)

- Automation (1st year)
- Programming (2nd year)
- Data analytics (3rd year)

Student portfolio of evidence – with Sybil Smit (SoTL 2022; article in process)

TEMPLATE FOR CA2025 STUDENT PORTFOLIO OF EVIDENCE

Student name and SU number: ....

Nr	Name	Reflection	Details of planned remedial action for deficiencies and/or evidence of proficiencies
Ethics, values and attitudes			
I1	Personal ethics		
I2	Business ethics		
I3	Professional ethics		
Citizenship, values and attitudes			
II1	Personal citizenship		
II2	Professional citizenship		
II3	Corporate citizenship		
Lifelong learning, values and attitudes			
II1	Self-development		
II2	Adaptive mind set and agility		
Business acumen			
Z1	Business internal environment		
Z2	Business external environment		
Z3	Innovation, creativity and curiosity		

Student portfolio (cont)

- Student submit draft POE in 2nd year & final one in 3rd year

- Peer-reviewed; obtaining a '1' for every value/acumen is requirement for postgrad admission (plans to include as module in programme in medium term)

		0	1	2
		Did not reflect and show either evidence of competence or growth plan	Reflected and either showed evidence of competence or growth plan	Excellent reflection and documentation of competence or growth plan
Nr	Name			
Ethics, values and attitudes				
I1	Personal ethics			
I2	Business ethics			
I3	Professional ethics			
Citizenship, values and attitudes				

Student feedback

	Disagree strongly	Disagree slightly	Neutral	Agree slightly	Agree strongly
Creating my POE has helped me reflect on my professional competencies		3%	9%	46%	43%
Creating my POE has helped me understand the professional competencies I need to develop as a CA		9%	6%	31%	51%
Creating my POE was helpful in my development towards becoming a CA	9%	17%	20%	26%	29%

Student feedback (cont)

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**What did you learn about yourself in the process of compiling your Portfolio of Evidence?**

➤ "I learnt that, I seem to have quite a few of the competencies already however, there were many areas that did not know I needed to be a proficient CA. It was really good for self - discovery and outlaying ones strengths and weakness with mitigating actions for the future. "

➤ "The capabilities which I have been able to develop as a result of the fact that I study BAcc. Also, the reasoning behind some of the projects structures and work that is covered in modules."

The "organic" projects

- Business Ethics assessed in all modules

Innovations with a scholarly approach & various co-authors:

- Defining and developing critical thinking in Financial Accounting

- Critical thinking "block" in FinAcc178

- Relational & decision-making acumen workshop with PGDA students

- 2nd and 3rd year integration projects

- Social innovation workshop (citizenship as value)

- Blended active learning in a postgraduate research module in accounting
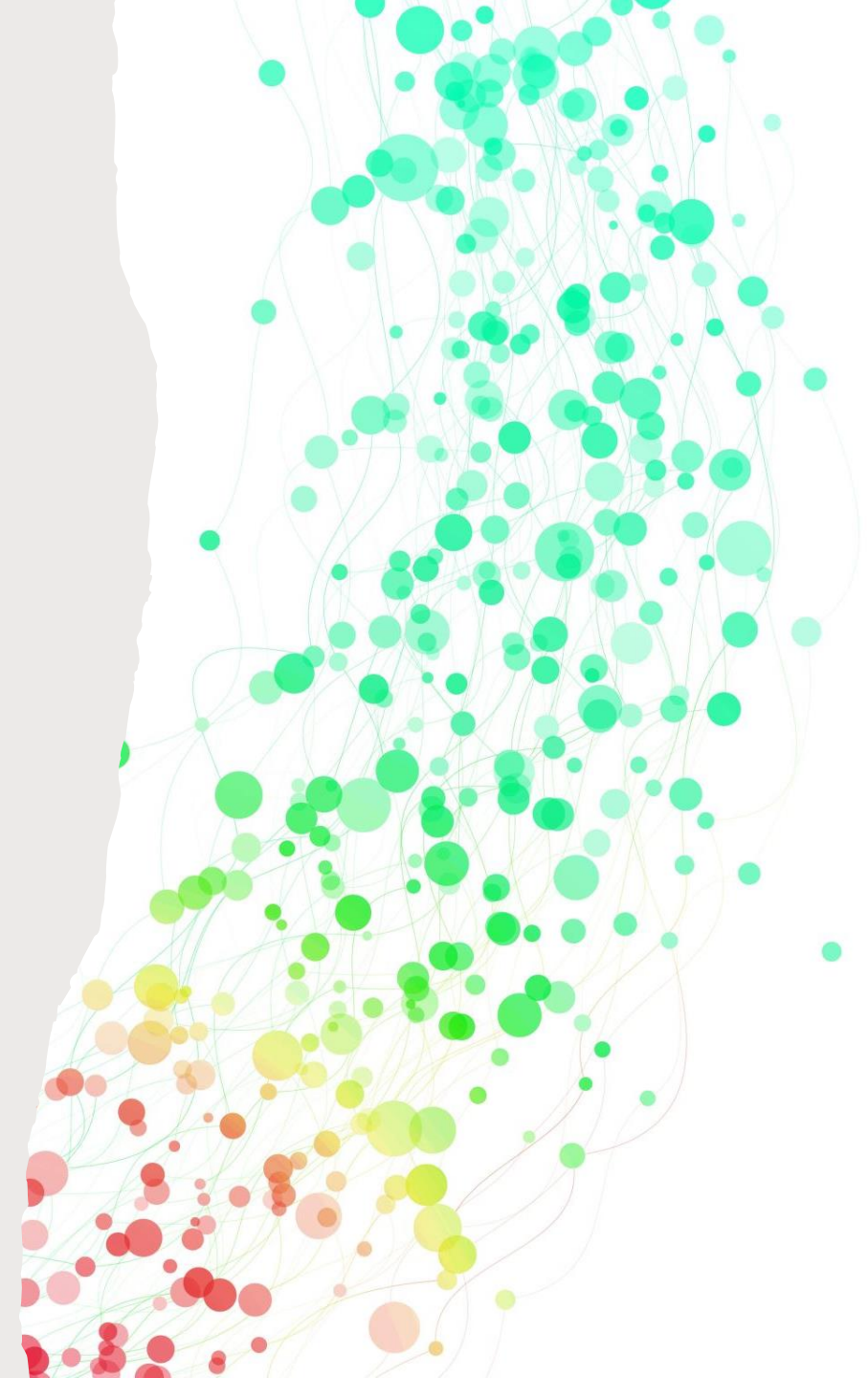
Defining and developing critical thinking skills in financial accounting – with Sophia Brink (SOA mini-SoTL 2023; article in process)

- The aim of this study was to **define critical thinking skills in financial accounting, and to determine which teaching, learning and assessment methods can be employed to facilitate the development of such skills.** Questionnaires and follow-up focus group interviews were employed to gather the perceptions of students and lecturers.

- Participants viewed <u>critical thinking in financial accounting as evaluating information, applying knowledge about accounting standards and then reaching conclusions</u>. The types of assessment question which require critical thinking were also identified

- Participants believed that the critical thinking skills of students should be developed by lecturers – thus creating a **learning environment that values divergent views and tolerance for ambiguity; illustrating the application of theory; employing active learning techniques; and allowing time for reflection and discussion.**

Critical thinking "block" in FA178 – with Mareli Rossouw (SoTL 2023; article in process)

- The intervention included **explicit teaching on what critical thinking entails** (by referring to Bloom's Taxonomy and specific examples in accounting) and then sought to **develop students' critical thinking ability through various active learning techniques**.

- While all 459 registered first-year accounting students were exposed to the critical thinking intervention, the researchers also aimed to test the effectiveness of the intervention by using an experimental pre-test-post-test design.

- A total of 95 pre-test and 72 post-test student responses were statistically analysed. Participants showed a **statistically significant increase in critical thinking ability (p<0.01)** after the critical thinking intervention, indicating that first-year accounting students' critical thinking skills can be developed in core technical modules - through creating awareness on critical thinking and increasing active learning.

- Moreover, 90% of participants believed they had a better understanding of critical thinking after the intervention, and 81% of the participants believed they had a better ability to think critically.

Decision-making acumen workshop with PGDA students – with Riana Goosen (SoTL 2023; article published: https://doi.org/10.1016/j.ijme.2023.100858)

- While some accounting students are naturally able to think critically, globally and intuitively (the decision-making abilities required to solve complex problems), many others favour sensory and sequential learning styles (methods of processing information and addressing problems) (Chen et al., 2018; McChlery & Visser, 2009).

- If students are **aware of their preferred and non-preferred learning styles** (self-awareness and metacognition), this can activate self-regulation and help them develop the decision-making abilities required to be successful in studies and work. Using action research, we created a reflective self-assessment workshop based on the Felder-Silverman learning styles model, and presented it to postgraduate accounting students.

- Based on participants' views, **the workshop was effective in increasing students' self-awareness and helped them to identify their preferred learning styles, their learning strategy deficiencies, and the required remedial actions**. The students also felt more prepared for their studies following the workshop.

Relational acumen workshop for PGDA students – with Riana Goosen (SOA mini-SoTL 2023; article published: https://doi.org/10.1080/09639284.2023.2267519)

- Accounting graduates need excellent relational acumen to successfully navigate an increasingly multicultural and digitally impacted workplace.

- Prior research has mainly evaluated the effectiveness of specific educational interventions in developing certain components of students' relational acumen. However, students might not benefit fully from such interventions if their awareness of behavioural styles is not first enhanced.

- Using action research, the researchers implemented a **reflective self-assessment workshop on behavioural styles**. The participants perceived their relational acumen capacity to increase from 64% to 72% developed because of the workshop, with the largest improvements relating to relationship-building and communication skills.

2nd and 3rd year integration projects – with Lyndon Henney & Na-ella Khan (research in process)

- Historically, the core accountancy modules have been taught in separate modules, however, **integrated thinking and integration are becoming increasingly important in the business world.**

- To improve accounting graduates' integration skills, we piloted a voluntary integrated assessment as FAF/project on both the 2nd and 3rd year levels in 2022, and rolled it out as compulsory AF in 2023.

- Although some initial growth pains were experienced, the students reported that the **project was valuable in developing their decision-making** (integrative thinking) and **relational acumen** (communication and teamwork).

Social innovation workshop (citizenship as value) – with Remerta Basson (article in process)

- The <u>student voice is predominantly absent from literature</u> on the development of citizenship in students in business degree programmes in emerging economies.

- Students who attended a social innovation workshop and carried out a subsequent reflection on citizenship were asked to complete a purposively designed online questionnaire which gathered their perceptions on the workshop, social innovation, and personal citizenship.

- Students perceived a **workshop on social innovation with subsequent reflection as helpful in developing citizenship as a value**. Students suggest that <u>citizenship should be incorporated into the core technical curriculum</u> and that opportunities for service learning should be provided.

- It is also suggested that students enrolled in accounting programmes be provided with specific **guidance to develop their reflective abilities**.

Blended active learning in a postgraduate research module in accounting – with Sophia Brink (SoTL 2023; article in process)

- A postgraduate research module in accounting was redesigned to include face-to-face and online learning together with passive and active teaching methods. The aim of this action research study was to determine, by considering the experiences of students, the **effectiveness of the blended learning approach**.

- Participants felt that the <u>blended learning approach worked well</u>. As the teaching block commenced early in January, they appreciated the scaffolded approach employed: the first week was primarily presented using asynchronous online learning, the second week employed more synchronous online activities, and the final week was presented mostly face-to-face.

- Interspersing passive teaching with active learning tasks worked well (especially in the online environment), and ensured that students understood the work, focussed while learning new principles, applied their minds and learnt from mistakes. Specific active learning mechanisms highlighted were **discussion forums and peer-review processes**.

Thank you
Enkosi
Dankie

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