Developing Work-Ready Accounting Graduates through an Intercultural and Cross-institutional Learning Activity

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Abstract

We investigate an authentic learning approach designed to develop intercultural professional skills and work-ready accounting graduates. The learning activity simulates an international client problem requiring cross-cultural student teams from an Australian and a Middle Eastern university to collaborate. Taking a multi-stakeholder lens, we investigate students' and accounting employers' views on the efficacy of the learning activity. According to students, the learning activity successfully developed intercultural, team, and communication professional skills aligned with graduate attributes. Accounting employers also praised the activity for effectively developing essential professional skills required in accounting roles. However, the employers collectively emphasize that technical competencies, particularly knowledge, and application of accounting standards, are of limited importance when hiring accounting graduates.

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1. Introduction

The "new" workplace is challenging the relevance of accounting degree programs (Herbert, Rothwell, Glover, & Lambert, 2021; Pasewark, 2021). Much is written about how accounting education needs to transform, particularly in the post-pandemic environment and the growingly accepted mode of remote or hybrid work (McGuigan, 2021; Tharapos, 2021). Emphasis on technical skills and competencies is shifting, with the International Education Standards prescribing educational requirements not only for the development of technical competence but also for professional skills, and professional values, ethics, and attitudes (International Federation of Accountants (IFAC), 2019). To address the development of these broader skills, accounting programs are expanding their curricula and pedagogical approaches, including adopting work-integrated learning and authentic assessment methods (Jackson & Meek, 2021).

Accounting students would benefit from curriculum initiatives that enhance their employability skills as well as their self-perceptions of their employability skills (Kercher, Todd, Gill, Bennett, & Gepp, 2024). Herbert et al. (2021) argue that to be work-ready, students need to develop their 'preprofessional' identity, and accounting faculty can assist this development through experiences that include learning from the work process. Such authentic learning experiences enhance both the student's skills and their self-perception and assist students in building their professional brand. One critical employability skill for professionals entering the accounting workforce in our interconnected world is the ability to work and communicate effectively in intercultural work teams. Graduates state they would benefit from "… opportunities to develop their intercultural skills at university, as they have found these skills are critical in the workplace" (Daly, Hoy, Hughes, Islam, & Mak, 2015, p. 37).

The question is how in an already "bloated" curriculum (Pasewark, 2021, p. 125), can accounting educators address this latent demand for intercultural skill-building? One approach is to leverage the international student mix in the class and provide cross-cultural training. For example, Daly et al. (2015) form culturally mixed assessment teams and find that the teams exposed to an alliance-building pre-exercise (the intervention) demonstrate higher levels of cultural learning than those in the corresponding control group not exposed to the learning intervention. Another approach is to require students from different cultural backgrounds and located in different countries to complete a joint assessment task. For example, Key, Healy, and Mulligan (2022) require Irish and American students to work together on a tax avoidance case. In this latter example, the learning is consistent with the call by Herbert et al. (2021) for skill development experiences whereby students learn from the process.

We adopt a cross-cultural learning activity that brings together students from institutions in Australia and the Middle East to work as an international team on a client advisory problem. This approach goes beyond traditional single-institution collaborations mirroring the globalized nature of modern accounting and offers an innovative framework for developing intercultural competencies. Furthermore, it addresses the growing need for graduates who are both technically skilled and capable of thriving in diverse, interconnected work environments. Consistent with Herbert et al. (2021), we document student reflections on their learning from the cross-cultural work process as well as employer perceptions of the exercise.

Our learning activity demonstrates one way that professional skills may be inculcated into the accounting curriculum, a need identified by Tharapos (2021) as being particularly important post-COVID-19. The paper contributes to accounting accreditation setters' agendas by obtaining insights from accounting employers, which suggest that accounting employers do not seek graduates with extensive knowledge of accounting standards. This implies that a less technically focused competency-based accounting curriculum at university would enable the development of a wider

range of relevant professional skills in accounting graduates. Finally, the study addresses the shortage of multi-institutional collaborations in designing and implementing joint assessments. According to Apostolou et. al (2020), research in the field of accounting is often conducted at single institutions, thus lessening the generalizability of the results. Since this paper focuses on needed competencies for the intercultural workplace environment, it contributes to the literature by offering results from a learning activity involving institutions located in different parts of the globe.

The learning activity emphasizes the achievement of increasingly valuable skills for today's accountants' work environment, crossing international boundaries and developing intercultural competencies. The pilot study gauges the learning activity's feasibility and effectiveness in developing professional skills and embedding graduate attributes into the curriculum. We adopt a multi-stakeholder lens to investigate the efficacy of pedagogical development, analyzing student perceptions of the link between authentic assessment and the development of professional skills consistent with the profession's expectations and the University's graduate attributes. Further, the paper integrates feedback from accounting employers regarding the authenticity of the learning activity. The triangulation of perspectives on the authentic learning activity facilitates a deeper understanding of stakeholder perceptions of pedagogical development and the role of the universities in developing "work-ready" skills. An interesting insight from the study is that employers question the relevance of some aspects of the accounting curriculum taught in universities. This finding highlights the curricula design tension between technical competencies and professional skill development and the importance of the often-missing step of incorporating feedback from the profession in pedagogical design and development.

The paper is structured as follows. We next discuss the theoretical framework and related literature and then discuss the background of the learning activity and related learning objectives. The research methodology section follows. Feedback from students is then presented. The paper

discusses the results, along with commentary by accounting industry professionals obtained through semi-structured interviews and finishes with a summary and conclusion.

2. Literature Review

Most universities and professional accounting bodies promote communication, leadership, and global citizenship as core graduate attributes (Christensen, Harrison, Hollindale, & Wood, 2019). Other graduate attributes typically revolve around critical thinking, problem-solving, teamwork, independence, collaboration, information literacy, ethical behavior, and lifelong learning (see for example, Barrie, 2012; Oliver & Jorre de St Jorre, 2018; Scott, McLean, & Golding, 2019; Smith & Bath, 2006). The term "generic" concerning graduate attributes implies that certain skills, knowledge, and abilities of university graduates are not confined to any particular field of study or knowledge domain and transcend disciplinary content knowledge (Barrie, 2012; Bunney, Sharplin, & Howitt, 2015).

Some universities also promote discipline-specific graduate attributes (Oliver & Jorre de St Jorre, 2018). Kavanagh and Drennan (2008) surveyed university students and employers to determine their expectations of the skills required for an accounting career. They found that while typical generic attributes are important to both groups, accounting employers also value skills in "business awareness" and "real world" knowledge (Kavanagh & Drennan, 2008). Findings in a later study of key stakeholders by Tempone, Kavanagh, Segal, Hancock, Howieson, and Kent (2012) indicate a contextual element in how employers in diverse sectors of the accounting field understand and define generic attributes and therefore, different sectors of the accounting profession assign different meanings to generic attributes.

Oliver and Jorre de St Jorre's (2018) survey of Australian graduates and employers concluded that there is a greater need for embedding skills related to solving complex problems, working effectively with others, spoken and written communication, and work-related knowledge. A key recommendation from their study is the continued emphasis on attributes associated with global

citizenship, teamwork, and communication. This recommendation reflects the ubiquitous globalization of business and resulting challenges, and the rapidly evolving working world which graduates are entering, making skills that facilitate working and interacting across international borders critical. Similarly, professional accounting bodies also prioritize the development of professional skills as crucial to future workplace success (Bowles, Ghosh, & Thomas, 2020). Competence in these "soft skills" is important given the diversity of accountants' roles (International Federation of Accountants (IFAC), 2019) and the globalization and dynamism of the marketplace (de Villiers, 2010).

2.1. Foundations of the Intercultural Learning Activity

Our intercultural learning activity addresses this demand for graduates who can demonstrate cross-border work skills by using problem-based learning as a student-focused pedagogical approach. This learning approach incorporates peer-assisted learning (Topping & Ehly, 2001) to solve an authentic problem reflective of professional practice. The theoretical framework for the learning activity draws on constructivism learning theory which emphasizes learning through experiences, critical thinking, and collaboration (Helliar, 2013), which are directly relevant to the attainment of skills relevant to the accounting profession (Association of International Certified Professional Accountants (AICPA), 2019) and university graduate attributes. Research indicates that teaching approaches that encourage peer and student-staff interaction, as well as socially integrative learning environments enhance the development of graduate attributes (Smith & Bath, 2006). Problem-based learning is effective in the development of teamwork and problem-solving for accounting students (Nurkhin, Kardoyo, Pramusinto, Setiyani, & Widhiastuti, 2020; Stanley & Marsden, 2012; Wyness & Dalton, 2018). The social environment in which learning occurs is central to Vygotsky's (1978) constructivism theory of learning (Liu & Matthews, 2005), which emphasizes learning through collaboration (Christensen et al., 2019).

Constructivist learning theory focuses on students being actively engaged in developing their knowledge and problem-solving skills (Helliar, 2013; Tan & Ferreira, 2012), with learning enhanced by interactions with a more proficient peer or educator (Jakobsen, Mitchell, Nørreklit, & Trenca, 2019; Tan & Ferreira, 2012; Vygotsky, 1978). Furthermore, this learning approach emphasizes scaffolding existing knowledge and promotes deep learning (Jakobsen et al., 2019; Tan & Ferreira, 2012; Vygotsky, 1978). The use of scaffolding to enhance knowledge assimilation and develop skills in problem-solving is supported by empirical research (Cowen, Blair, & Taylor, 2011; Davis, 2000; Reiser, 2018). Thus learning activities that engage students in a social learning space, for example, involving team and group work, are aligned with universities' commitment to delivering graduate attributes concerned with leadership and teamwork (Christensen et al., 2019).

Peer-assisted learning generally refers to approaches involving the active and interactive mediation of learning through other learners who are not professional teachers, with the deliberate intent to help others with their learning goals (Brierley, Ellis, & Reid, 2022; Topping & Ehly, 2001). The major advantage of peer learning, according to Anderson and Boud (1996), as cited by Andrews and Clark (2011), is the "opportunity for students to learn from each other …" (p. 18). Peer tutoring focuses primarily on curriculum content, and frequently also on defined procedures for interaction, and is characterized by students taking on specific roles as tutors or tutees in the learning process (Topping, 2005). Under this system, learners teach each other, thus learning by teaching (Ginty & Harding, 2014). Furthermore, research shows that peer tutoring can result in significant academic achievement in targeted curriculum areas, while simultaneously improving transferable social and communication skills (Topping, 2005).

2.2. Implementing the Intercultural and Cross-Institutional Learning Activity

Our pilot intercultural and cross-institutional learning activity follows suggestions from Jorre de St Jorre and Oliver (2018) to contextualize graduate learning outcomes. Students from both

participating universities are pursuing an accounting degree. The accounting profession has not yet seen the full extent of disruptions due to technological developments, globalization of business, and changing stakeholder expectations, but has already embraced practice models that feature offsite remote work, sub-contracting, and offshoring. The action-orientated learning activity (Adler & Milne, 1997; Gabrielsson, Tell, & Politis, 2010) uses a project based on a simulated business problem aimed at reflecting a 21st century professional working environment (Scandura & Viator, 1994; Viator, 2001). Simulations assist students in developing skills to manage deadlines, client negotiations, and other activities that may be encountered whilst working as a professional accountant (Culpin & Scott, 2012). The learning activity is consistent with the precepts of problem-based learning, which focuses on students using critical thinking and effective communication to devise solutions to problems reflective of the real world (Calk & Carr, 2011). The development of "soft skills" related to collaboration, problem-solving, time management, and communication are identified as critical skills for graduates in accounting (Dolce, Emanuel, Cisi, & Ghislieri, 2020).

The location of the study at an Australian and a Middle Eastern institution is based on a prior working relationship between the instructor teams. This shared commitment to accounting education innovation and international cooperation somewhat parallels the relationship between practitioners in an international accounting firm with affiliates and branches in different locations globally. The shared values and working relationships at the instructor level are important in driving meaningful commitment to the joint assessment exercise. While arguably Australian graduates are more likely to return to countries in the region such as Singapore, Malaysia, Indonesia, Vietnam, or China, reflecting the international student mix in Australian higher education, the objective is to simulate a foreign team rather than where students might return for future employment.

The Australian university students are studying an advanced financial accounting and reporting subject[1]. The advanced financial accounting and reporting subject is generally undertaken by students after completing an intermediate financial accounting subject. The students studying at the university in the Middle East are also taking an advanced financial accounting subject, which for this learning activity, is considered equivalent to the intermediate financial accounting course already completed by the Australian students. The collaboration component of the learning activity requires students from both institutions to adopt the roles of consultants and work together to provide financial reporting advice to a client. In particular, the simulation revolves around issues arising for clients with financial reporting obligations under International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles adopted in the United States of America (US GAAP). The learning activity incorporates the concepts of senior-to-junior peer mentoring within an international setting which mimics real-world interactions at accounting firms (Aldamen, Alkhateeb, Kercher, Duncan, & Hollindale, 2021; Scandura & Viator, 1994; Viator, 2001).

The aim of the learning activity is twofold. Firstly, to provide an opportunity for the Australian university students to scaffold and extend technical competencies gained in their prior financial accounting subjects and secondly, to further develop "people" skills relevant to professional accountants. People skills include the ability to communicate effectively, collaborate, and partner with others both within and outside of the organisation (Association of International Certified Professional Accountants (AICPA), 2019). Together, these knowledge and skills are consistent with professional and generic graduate outcomes relating to technical capability, incorporating critical thinking and problem-solving (Butler, Church, & Spencer, 2019), globalization and communication. The learning activity incorporated both the technical and professional areas of learning, knowledge, and skills development, and consequently directly linked to the Australian university's graduate

[1] The terms "subject", "course" and "unit" are interchangeable. These different terminologies are used variously in higher education institutions and describe the same thing.

attributes related to being (i) a capable individual, (ii) an effective collaborator, and (iii) a global citizen, and the intellectual, interpersonal and communication, personal, and organizational skills required in International Education Standard 3 (IES 3) *Initial Professional Development – Professional Skills*.

Students from both universities are presented with identical case facts, although the overall assessment requirements differ for each institution. The learning activity is structured as an individual assessment for the Australian university students and as a group assessment for students studying in the Middle East. An overview of the learning activity for Australian students is depicted in Figure 1.

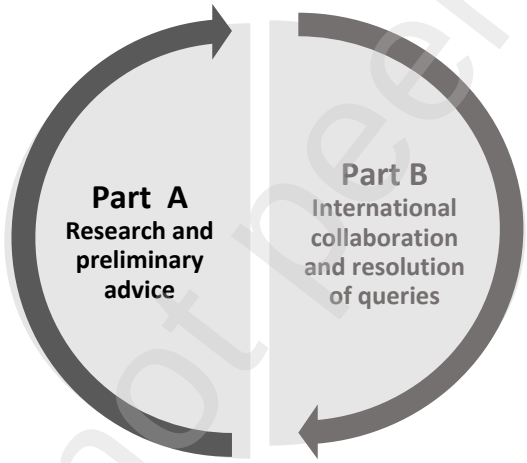

Figure 1: Australian Learning Activity Workflow

Part A requires the Australian university students to assume the role of "Accounting Seniors" and review and synthesize the case facts to identify key financial reporting issues. They then provide advice, in the form of a memorandum, to the subject's instructor who assumes the role of "[Accounting] Partner", outlining the key financial reporting issues and applying the relevant accounting standards. This was a crucial step to reduce the risk of incorrect information being provided to the students studying in the Middle East. The Australian university instructor provides

feedback to each student on the advice detailed in their memorandum before the commencement of the collaboration component of the activity.

Part B is the collaboration aspect of the learning activity. In their role as Accounting Seniors, each Australian university student is allocated to a group of students studying at the university in the Middle East, who assume the role of "Consultants". The consultants comprise groups of four students and include students who are studying the subject in English and students who are studying the subject in Arabic. The consultants contact their allocated Accounting Senior with queries concerning the business case and request advice on behalf of their "clients". The Accounting Senior uses their research and any feedback obtained in Part A of their learning activity to respond to the email queries received from their consultant group.

The Accounting Seniors are required to provide guidance to their consultant group peers by assisting them in identifying the key financial reporting issues presented in the case and in providing their "clients" with accurate advice on financial reporting obligations arising under IFRS and US GAAP. An important condition is that the Accounting Seniors are prohibited from providing the consultant groups with a solution to the case. To build skills in writing with clarity and conciseness, a limit is placed on the volume of communications, meaning that all questions posed by the consultant group must be resolved within three email exchanges with their Accounting Senior mentor. In the context of assessment, the collaboration component of the learning activity for the Australian university students focuses on the quality and professionalism of their email responses to the queries received from their consultant group. Furthermore, the Australian university students' perceptions of the learning activity are obtained using a reflection exercise at the end of the semester. The reflection exercise elicits students' perceptions on the effects that completion of the learning activity has on their individual learning experiences, future professional careers, and achievement of graduate attributes.

3. Research Methodology

After the implementation of the learning activity, we qualitatively analyze feedback from stakeholders, i.e., students and employers, regarding the efficacy of the authentic learning activity in developing "work-ready" skills. Reflections from the Australian university students are obtained upon completion of the pilot study. The reflection exercise asks the students to reflect on their learning experience in completing this learning activity and provide a statement on: (i) their learning experience in preparing and completing the learning activity; (ii) how the learning activity might be beneficial to their professional career; and (iii) how it assisted in the development of skills linked to the University's graduate attributes. A final question allowed for additional unstructured feedback. While some 15 Australian university students[2] undertook the learning activity as part of their assessment, only 10 completed a reflection exercise[3], as participation in the reflection exercise was voluntary and anonymous. The paper-based reflection exercise was administered by an academic who is not the instructor of the subject.

The written responses are separately transcribed by two co-authors into Word documents to ensure accuracy in recording the text. Differences in deciphering of the writing were discussed and resolved through obtaining a third party's opinion. The qualitative analysis broadly followed Braun and Clarke's (2006) thematic analysis whereby the co-authors familiarised themselves with the responses, and independently analyzed the responses looking for and identifying key sentiments. The two analyses were then compared, evidencing a high degree of consistency. The results are detailed in the following section.

To ascertain the efficacy of the learning activity as a pedagogical development, we also sought the views of accounting employers through semi-structured interviews. Using convenience sampling,

[2] Class sizes at this university are typically not large, however, this semester was a particularly small class.
[3] This reflection exercise was conducted with approval from the Australian university's ethics committee.

we conducted interviews with three employers who were known to the researchers. The direction of our interviews was to understand whether the employers considered the learning activity authentic and whether it would help to develop "soft skills" required in the profession. We were particularly interested in the employers' expectations regarding the interpersonal, communication, cultural awareness, and personal skills of accounting graduates. Additionally, we focused on whether their firms provide training in these areas after employment. We further questioned the employers on their opinions on the importance of authentic learning activities or simulations within university programs in developing relevant work-ready skills. We interviewed three accounting employers. One employer is the principal of a boutique accounting practice, another is the HR manager of a mid-tier accounting firm, and the third is a former partner of a Big 4 firm. We obtained ethics approval for the semi-structured interviews and spent around 40 minutes interviewing each employer separately on Zoom. Transcripts of the interviews are recorded and transcribed by the Zoom platform and these transcriptions are checked, and amended where necessary, by two members of the research team to ensure accuracy.

4. Results

4.1. Student Feedback Reflections

Evaluation of the responses[4] reveal many positive perceptions. Statements include words and their derivatives such as: *assisted*, *capable*, *contributes*, *definitely*, *developed*, *enjoyed*, *enlightened*, *good*, *great*, *helped*, *improve*, *meaningful*, *opportunity*, *value*, *valuable*, *useful*, which in context went on to describe positive comments. Some negative perceptions were also in evidence through words such as: *didn't*, *don't,* and *not*, used in context to describe less favorable perceptions.

[4] Note that the anonymous nature of the responses did not allow for descriptive statistics on participants.

Table 1 describes the response rate for each question and the "tone" of each response, i.e., negative, neutral, mixed, or positive.

	Responses	Negative	Neutral	Mixed	Positive
Question 1 (Learning Experience)	9 (90%)	1	2	0	6
Question 2 (Professional Career)	10 (100%)	0	3	0	7
Question 3 (Graduate Attributes)	9 (90%)	0	1	2	6
Question 4 (Other Feedback)	8 (80%)	5	0	0	3

Table 1: Student Feedback Responses

The first question asks students to reflect on their learning experience. This is generally perceived in a positive light. Of the ten students who provided reflections, nine provided responses to this question. Overall, students' reflections indicated that they found the learning activity "helpful", "valuable", "meaningful", or that they "enjoyed it". One student did not find the learning activity "useful", a further student is neutral, and another made negative comments about the number of marks on offer for the task.

The second question focused on students' reflection on benefits regarding the benefits of the learning activity for their professional careers. All respondents answered this question. Most students acknowledged that the learning activity helped develop professional skills likely to be utilized in future careers, with one student noting that this learning experience would enhance their CV and résumé. Common themes included the development of professional skills in communication, collaboration, dealing with time differences, handling language barriers, and building local and international networking skills. No negative comments were reported. Neutral responses include one

where the student said the learning activity "might be beneficial", and two where the responses indicated neither positive nor negative connotations.

The third question asked the students to consider the linkage between the learning activity and the Australian university graduate attributes, specifically: *capable individual*, *effective collaborator,* and *global citizen*. While eight of the nine respondents recognize positive connections, two expressed mixed opinions regarding the extent to which these graduate attributes were achieved. Additionally, one student, who did not directly refer to any specific graduate attribute and is categorized as neutral, commented on the development of knowledge and skills in researching and problem-solving, which are subsets of the university's individual capabilities and qualities. The final question sought additional feedback from students regarding the learning activity. Overwhelmingly, most students commented on the number of marks available for the task, suggesting that it was insufficient for the expected amount of work that went into completing the learning activity. Three positive comments were complimentary about the experience and usefulness of the learning activity.

4.1.1. Student Task Insights

A key learning component of Part B of the learning activity is the communication and collaboration between the consultant group and the Accounting Senior. To ensure communication reflects real-world practices, the communication window relating to Part B is open for one week, during which all queries are raised and resolved. A review of the time and date stamps of the email communications (n = 19) showed that queries are generally addressed within 48 hours (89%) of receipt. Responses within the 24-hour to 48-hour period are consistent with professional practice norms (Meyer, 2017). Furthermore, communication between the groups extended across the traditional weekend of Saturday and Sunday for the students studying at the Australian university, thereby simulating professional and cultural expectations that may be encountered when working

with offshore colleagues and clients. However, it should be noted that expectations regarding response times can differ among individuals, cultures, and a firm's stated policy.

Whilst the communication between the groups was generally resolved within one email exchange (74%) and not the three emails allowed, thereby reducing the overall collaborative experience for the students, the results indicate that students generally consider the learning activity useful. That is, it enhanced their technical competencies and professional skills and helped them to achieve the university's graduate attributes. Students indicate that assisting their peers at "another institution" helped to consolidate and expand their own technical competence, understanding, and application of accounting standards, a comment frequently observed in the reflection pieces. Examples of this sentiment include:

"Helped to identify similarities and differences between IFRS and GAAP. It was good for consolidating knowledge learned in Financial Accounting. Develop a global understanding of accounting…" (Reflection 1).

*"I found this task to be very valuable in consolidating my knowledge from Financial Accounting, which is an unusual experience at uni*versity *to have to recall so clearly…"* (Reflection 5).

"… Although we had a relatively sound knowledge regarding the IFRS half of the project, we had to build on our limited knowledge of US GAAP practices/rules…" (Reflection 8).

These results are encouraging, given that students had to independently research the differences between IFRS and US GAAP accounting standards in the case scenario to advise their consultant group in the Middle East. Peer-assisted learning, a facet of the constructivist approach to learning espoused by Vygotsky (1978) (Bodemer, 2014), is recognized as enhancing learning experiences (Ginty & Harding, 2014). Students learn themselves by helping each other learn (Topping & Ehly, 2001).

4.1.2. Student Perceived Benefits

Responses to the question on perceived benefits to the students' professional careers indicate that students broke down the learning activity into the different tasks they completed to fulfill the learning activity requirements. Overall, students generally perceive that the learning activity benefited their future professional careers and provided a range of factors describing various aspects relating to professional life. Students mention that they could see themselves completing a similar project in the workplace; learned practical professional skills; learned how to communicate with others they had never met and would not ordinarily speak to, such as those of different ethnicities; learned the importance of communicating and corresponding professionally and overcoming language barriers; developing communication skills while helping to clarify issues.

The results lead the authors to conclude that embedding the learning activity into a real-world business context successfully engaged students in their learning experience to the extent that they considered how they would use that experience after leaving university.

Students mostly report that the learning activity developed their skills concerning the Australian university's graduate attributes. Seven of the nine responses specifically mentioned all three graduate attributes of a capable individual, global citizen, and effective collaborator. Students also provide examples as to how the learning activity was relevant to specific graduate attributes. Examples of linking all three graduate attributes to the learning activity are outlined below:

"I think this assessment encompassed all three of the graduate attributes as you were required to enhance your capable individual skills in order to develop the memo then collaboration skills when writing the collaboration email and global citizen as it was collaboration with international students" (Reflection 2).

"I think this project helps make us into capable individuals by requiring a self-guided expansion of knowledge via research. It helps shape us into effective communicators due to the collaboration element.

It also contributes to becoming a global citizen by communicating with people from another country with very different culture and having to appropriately adapt to that" (Reflection 8).

The final question yielded feedback indicating that students mostly are dissatisfied with the number of marks on offer:

"Weighted quite low for amount of work required" [Reflection 2].

"I feel that the project should be worth a higher percentage based on the time and effort that it took" [Reflection 5].

"Should be worth more than 5% in weighting" [Reflection 9].

The weighting for this learning activity is very small, at 5 percent of the total assessment. There were two reasons for this low level. First, university processes required to change assessment criteria move slowly, and there was not sufficient time for approval for a review of the subject's curriculum due to the small window of opportunity for collaboration between the two institutions. The second reason for the low marks was that we were moving into unknown territory and wanted to limit potential adverse effects on students' overall results should the learning activity prove to be unsuccessful, and its objectives not be achieved. Any future iterations of this learning activity will address the issue of marks involved. While a large body of literature exists on low-stakes assessment, a detailed discussion of this topic is outside the scope of this paper.

4.2. Employers' Learning Activity Insights

Employers provide valuable insight into the expectation of skills accounting students should obtain whilst pursuing their university degree. Concerning professional skills, accounting employers' views are consistent. Oral and written communication skills are much needed skills however the following insights highlight expectations for the level of these skills vary.

"They need to be able to have a discussion with a twenty-four-year-old businessperson, male or female. And then within an hour, have another conversation with someone who might be in their sixties or seventies that basically has a totally different style of communication. I look for students who can adapt to both … [In terms of written communication] *basically, that they can write a decent sentence. They can ask questions that anyone could answer"* (Boutique Principal).

"My thoughts on this are you don't expect accountants to speak like English professors. It's just got to be functional, and because we have a lot of people with English as a second language, and as long as it's functional, and they can explain themselves clearly, I'm happy with that level of communication" (HR Manager, Mid-Tier Firm).

"*You want a good level of oral skills. Good oral skills also tie in with personal skills. The ability to engage, the ability to question in a non-confrontational way is important … If the people are not going to have skills, or if they're going to have skills which could disenfranchise your clients, it's something that you don't want … You want good business writing skills, and even more so in the consulting side of the business, because the product is a written report"* (Former Big 4 Partner).

Employers' opinions on cultural awareness in communications were similar, with all three stating that there was no real requirement for international communication at their firms at the junior level and they would therefore not necessarily look for skills in cultural awareness in communication in a potential graduate hire. This is consistent with Oraison, Konjarski, and Howe (2019), whose analysis of job advertisements determined that little to no mention of cultural awareness was sought by employers in graduates in the nursing, psychology and educational sectors.

Regarding the provision of training in communication skills, the Boutique Principal offered role-playing sessions on how to handle difficult phone conversations, and all three employing firms provided on-the-job mentoring for graduates. The former Big 4 partner described their training

program, which initially focuses on technical competencies and then shifts to emphasize soft skills after two or three years, as graduates progress through the CA program.

The three employers acknowledge that critical thinking is an important professional skill, however, they require graduates to initially have more of an enquiring mind than being "*an absolute superstar, out of the gate…. I don't expect you to be anywhere near where I need you to be in five years' time.*" (Boutique Principal). This sentiment was also expressed by the other two employers: "*They definitely need that as they get up the ladder… as a graduate, sometimes people just want the graduates to do what they're told to and get it done quickly* (HR Manager, Mid-Tier Firm). "*The graduate does need to have an inquiring mind, and then be able to sit back and analyse that situation*" (Former Big 4 Partner).

In focusing on the learning activity, all three employers considered that the activity would be very useful in developing students' professional skills and prepare them for future work. "*Problem-solving, yes. Collaboration, yes. And personal skills, yes, very much so*" (Boutique Principal). "*Definitely. … collaboration, communicating effectively, cultural and language differences awareness, personal skills certainly. And that's difficult stuff, that does take practice, particularly online*" (HR Manager, Mid-Tier Firm). *"I think the exercise satisfies a range of attributes you'd be seeking in a graduate … It's a great task" (*Former Big 4 Partner).

The following statements highlight that all the employers believe authentic learning activities or simulations are important in developing relevant "work-ready skills". "*Very important. Anything that can replicate real life would put them well ahead"* (Boutique Principal). "*I think you know that whole trope about university, like you go in and you do an assignment, and you get a high distinction, and then you move on. That's not really developing work-ready skills at all … It's all the soft skills that you need to practice … So, I think, to whatever extent Uni can work on those things, the soft skills, I think that would be really beneficial*" (HR Manager, Mid-Tier Firm). "*This kind of example you've*

shown is invaluable for a range of reasons. It's those kinds of things are invaluable … I'm a big fan of more experiential and scenario-based thinking and analysis" (Former Big 4 Partner).

5. Discussion and Conclusion

This study is partly motivated by the curriculum design pressures faced by accounting academics. As Pasewark (2021, pp. 124-125) states "… the breadth of competency expectations is overwhelming, and the idea of ''wedging'' additional material in an already bloated curriculum is daunting." The problem is twofold: (1) how to innovate and authentically build "soft skills" and simultaneously (2) determine what material can be reduced or diminished to create space for the new material in (1). A key insight from the learning activity may help with this conundrum. The activity involved the application of accounting standards, however, all employer interviewees commented negatively on the need for graduates to have an extensive grounding in accounting standards. They all expect graduates to have a solid foundation in accounting, a finding similar Daff (2021), but none of the interviewed employers expected graduates would have a detailed understanding of accounting standards. This may be an opportunity where the reduction or repackaging of technical content creates room for curriculum innovation and skill development such as the exercise in the current study.

In Australia and New Zealand, the current suggested key technical content required for accounting programs' accreditation with professional accounting bodies is significant and covers some 16 International Accounting or International Financial Reporting Standards in the technical competence area of Financial Accounting and Reporting. In the Audit and Assurance technical competence area, some 28 International Standards on Auditing or Auditing Quality Controls are listed for suggested coverage. It is noted that the professional bodies list specific accounting standards and auditing standards "*to highlight the key technical concepts graduates are expected to have some exposure to upon entry to the workplace and further professional study*" and they should

not be taken as a *"checklist of all content requirements*" (CPA Australia and Chartered Accountants Australia and New Zealand, 2021).

Even giving minimum "exposure" to the listed standards considered most key to an accounting graduate's learning outcomes, it is easy to understand those accounting academics who are on record for finding difficulty in incorporating required competencies into the learning outcomes of a crowded accounting curriculum (Aldamen et al., 2021; Cherry & Schwartz, 2013; Ellington & Williams, 2017; Pasewark, 2021; Stone, Lightbody, & Whait, 2013). The Chartered Accountants Australia New Zealand's (CAANZ) 2022 Accredited Tertiary Courses Listing (Chartered Accountants Australia New Zealand, 2022) includes 149 programs for which the latest round of reaccreditation requirements, featuring updated technical and professional competencies, are completed. Some 148 programs (99.33%) require more than one subject covering the competence area of Financial Accounting and Reporting. Some 121 programs offer three or more subjects in coverage of this competence. In three cases, six subjects were provided. Are accreditation requirements placing too much pressure on higher education providers in relation to technical competencies and in providing exposure to sometimes extremely complex accounting and auditing standards when employers have no expectations of that type of knowledge when hiring a graduate? How does this align with the professional skills emphasis of International Education Standards (International Federation of Accountants (IFAC), 2019) and identified in employer needs research (Herbert et al., 2021; Pasewark, 2021)? Should this be the responsibility of the accounting bodies' own professional programs? Should this be the responsibility of the employing firms? More research and industry consultation needs to be done in determining what technical content, vs professional skills, is key to the needs of those hiring graduates in the accounting industry.

Devising authentic learning activities is a challenge faced by all educators. Stakeholders' expectations for university graduates extend beyond theoretical knowledge and technical competencies of disciplinary areas and include attitudes and capabilities that are valued by

employers and society. University graduate attributes are an important focus in higher education research and practice (Scott et al., 2019) as they signal the nature of education offered to students, the qualities and skills possessed by graduates and thus, how university study contributes to society (Barrie, 2012). For students to acquire universities' graduate learning outcomes, Jorre de St Jorre and Oliver (2018) recommend that these should be embedded in curriculum and contextualised so that students find them meaningful and engaging.

Given the social constructs in which accounting is situated, and its consequent diverse audiences and stakeholders, Helliar (2013) calls for embedding learning objectives into accounting programs using learning approaches that are constructivist, experiential and situated. Our pilot study meets this call. Placing a task involving the research of jurisdictional accounting standards and providing advice to a client within a real business context gave students experience in enhancing their technical accounting knowledge, assisting others to reach an understanding of how to apply that knowledge, and communicating professionally. The real-world context of collaborating remotely, crossing international boundaries, working within different time zones, and encountering intercultural differences in approaches to asking for and providing assistance means that the learning activity develops the "people" skills required by the accounting profession (Association of International Certified Professional Accountants (AICPA), 2019; Woodard, 2021) and the updated professional skills required globally (International Federation of Accountants (IFAC), 2019). The activity also meets universities' generic graduate attributes around global citizenship, communication, and collaboration (Barrie, 2012; Christensen et al., 2019; Oliver & Jorre de St Jorre, 2018; Smith & Bath, 2006). While judgment of the achievement of graduate attributes lies in the hands of employers (and society), as Tempone et al. (2012) point out, generic attributes are perceived differently by employers in different sectors in the accounting profession. Even so, this learning activity provides students with experience in developing professional skills that they might not otherwise gain through a different learning approach.

The requirements of the IES 3 for aspiring accountants to have an intermediate level of proficiency in professional skills and technical competence were incorporated into the learning activity. According to the employers, the learning activity is 'on the mark' for developing professional skills needed in an accounting role. However, they were all unified in suggesting that the emphasized technical competencies were not sought in graduate hires, and indeed very little reliance was placed on graduates to know and apply accounting standards. This raises questions about the accreditation bodies' technical competence emphasis on specific accounting and auditing standards.

Although our study was limited to a small sample, our results encourage further development of this learning activity so that, where feasible, it could be embedded in an advanced financial accounting subject. The communication between the groups was limited and did not typically extend as designed by the educators to the back-and-forth communication reflective of a professional working environment. Further iterations of the learning activity could require the communication between the groups to commence earlier, e.g., with an engagement scoping exercise to introduce the groups to each other. However, making it a sustainable learning activity is dependent on the alignment of cross-institutional timetabling of advanced financial accounting subjects as there is a need for the subjects to run simultaneously. This type of learning approach and real-world business context could suit other accounting subjects, such as management accounting. Students in a more advanced management accounting subject could assist their peers from a more basic or introductory subject in providing advice and assistance on strategic decision-making using their knowledge of accounting and non-accounting tools and techniques in a range of business situations. Future research could follow up with graduates to provide longitudinal evidence on the relevance to and impact of the authentic intercultural and cross-institutional learning task on their careers. Finally, our interviews were limited to three accounting employers - a convenience sample, and thus analysis is subject to sample selection bias. A larger scale research of these stakeholders would reveal more interesting insights, particularly around the need for universities to provide (and assess) "exposure"

to such a large range of accounting standards when it appears that a graduate's nascent professional skills are more important.

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