

**EDUCATIONAL**

**BUILDING STUDENTS' SELF-EFFICACY THROUGH THE 'TAX FIRM' CASE STUDIES: THE EFFECT OF  
PRIOR PROFESSIONAL WORK EXPERIENCE**

BRETT FREUDENBERG\* AND ANNA MORTIMORE\*\*

**ABSTRACT**

The future of many professions is uncertain, which could mean the skills of graduates may need to be different to those of prior generations. However, some things appear to remain the same as business leaders continue to specify the importance of communication, problem solving and skills adaptability. A key to this could be to improve students' self-efficacy (confidence), both in terms of generalised self-efficacy and task-specific self-efficacy that is relevant to their professional careers, as it could assist students' in their future careers. This article describes how a simulated on-campus work-integrated learning ('WIL') case study, through the establishment of professional tax firms in tutorials, sought to enhance students' self-efficacy. The results demonstrate that, in aggregate, there was growth in self-efficacy; however, students with little or no professional work experience had the greatest increase in self-efficacy. This demonstrates how important simulated WIL experiences can be for students with little professional work experience to obtain a better sense of their future professional work, as well as to improve their own confidence looking to the future.

**Keywords:** self-efficacy, work-integrated learning, professional identity, business awareness

---

\* Department of Accounting, Finance and Economics, Griffith Business School, Griffith University. Email: b.freudenberg@griffith.edu.au.

\*\* Department of Accounting, Finance and Economics, Griffith Business School, Griffith University.

## I INTRODUCTION

The future of many professions is uncertain, especially with advances in artificial intelligence,<sup>1</sup> changes in work practices including outsourcing entry level tasks, and increased casualisation.<sup>2</sup> This may mean that the skills of graduates need to be different to those of prior generations. For example, professional accountants will no longer be the information provider and record keeper, as they move to adopt the role of business advisor and analyst.<sup>3</sup>

With regard to the accounting profession, the Chartered Accountants Australia and New Zealand professional body has noted that there needs to be a greater focus on skills and their portability,<sup>4</sup> especially given the potential need for individuals to move between jobs. However, some things appear to remain the same as business leaders continue to specify that the important skills of the future are similar to those of the past, being: communication, problem solving and adaptability.<sup>5</sup> These generic skills are similar to what prior studies over the last two decades have repeatedly specified.<sup>6</sup> Additionally, team skills are essential, as business leaders view collaboration and the ability to quickly

---

<sup>1</sup> Mark Freeman and Paul Wells, 'Reducing the Expectation Gap: Using Successful Early Career Graduates to Identify the Capabilities that Count' in Elaine Evans, Roger Burritt and James Guthrie (eds), *Future Proofing the Profession: Preparing Business Leaders and Finance Professionals for 2025* (Chartered Accountants Australia and New Zealand, 2015) 67–78.

<sup>2</sup> Sally Chaplin, 'Accounting Education and the Prerequisite Skills of Accounting Graduates: Are Accounting Firms' Moving the Boundaries?' (2017) 27(1) *Australian Accounting Review* 61.

<sup>3</sup> W Steve Albrecht and Robert J Sack, *Accounting Education: Charting the Course through a Perilous Future* (American Accounting Association, 2000). Nas Ahadiat and Rose M Martin, 'Attributes, Preparations and Skills Accounting Professionals Seek in College Graduates for Entry-Level Positions vs. Promotion' (2015) 8(1) *Journal of Business and Accounting* 179.

<sup>4</sup> Chartered Accountants Australia and New Zealand ('CAANZ'), *The Future of Talent: Opportunities Unlimited* (Report, CAANZ, November 2017) 18.

<sup>5</sup> Ibid.

<sup>6</sup> See, eg, Irene Tempone et al, 'Desirable Generic Attributes for Accounting Graduates into the Twenty-First Century: The Views of Employers' (2012) 25(1) *Accounting Research Journal* 41; Seedwell T M Sithole, 'Quality in Accounting Graduates: Employer Expectations of the Graduate Skills in the Bachelor of Accounting Degree' (2015) 11(22) *European Scientific Journal* 165; Binh Bui and Brenda Porter, 'The Expectation-Performance Gap in Accounting Education: An Exploratory Study' (2010) 19(1–2) *Accounting Education: An International Journal* 23; Mary Low et al, 'Accounting Employers' Expectations – The Ideal Accounting Graduates' (2016) 10(1) *e-Journal of Business Education & Scholarship of Teaching* 36; Daniel Bishop, 'Context, Agency and Professional Workplace Learning: Trainee Accountants in Large and Small Practices' (2017) 59(5) *Education + Training* 516; Marie Kavanagh and Lyndal Drennan, 'What Skills and Attributes Does an Accounting Graduate Need?' (2008) 48 *Accounting and Finance* 279; Beverley Jackling and Paul De Lange, 'Do Accounting Graduates' Skills Meet the Expectations of Employers? A Matter of Convergence or Divergence' (2009) 18(4–5) *Accounting Education* 369; Peipei Pan and Hector Perera, 'Market Relevance of University Accounting Programs: Evidence from Australia' (2012) 36 *Accounting Forum* 91; James Rebele and E Kent St Pierre, 'Stagnation in Accounting Education Research' (2015) 33(2) *Journal of Accounting Education* 128.

build relationships as important,<sup>7</sup> including professional knowledge and expectations of what it means to be a professional.<sup>8</sup>

Although it would be fanciful to think that the identification of these skills is certain, as there is an element of uncertainty as to which skills are required for newly prepared graduates entering the profession.<sup>9</sup> This uncertainty and variability is compounded by the fact that graduates may gain employment in a wide variety of employment contexts, outside the traditional notion of, for example, an accountant.

Furthermore, the transition from university to their future professional career can be challenging for students, as the knowledge and skills that may have created academic success may not directly translate into the workplace.<sup>10</sup> Although, many students are not waiting for graduation to seek professional job opportunities, with more university students working while studying, some students are employed in para-professional roles relevant to their degree.<sup>11</sup>

Given the future uncertainties with career paths and fluidity, self-efficacy (confidence) could be an important attribute for students to see themselves as having the perceived capability and skills required to successfully manage their career choice decisions.<sup>12</sup> It is argued that part of the ability to improve students' skills is to aid their development of self-efficacy (confidence), both in terms of generalised self-efficacy and task-specific self-efficacy that is relevant to their professional careers. That is, students' belief about their personal capabilities.<sup>13</sup> A person's confidence is important as it can affect their future actions and confidence to face new challenges. It is argued that learning activities that assist in developing students' self-efficacy, as well as their skills, should be considered.

---

<sup>7</sup> CAANZ (n 4) 18.

<sup>8</sup> Beverley Oliver, 'Redefining Graduate Employability and Work-Integrated Learning: Proposals for Effective Higher Education in Disrupted Economies' (2015) 6(1) *Journal of Teaching and Learning for Graduate Employability* 56.

<sup>9</sup> Bryan Howieson et al, 'Who Should Teach What? Australian Perceptions of the Roles of Universities and Practice in the Education of Professional Accountants' (2014) 32 *Journal of Accounting Education* 259; Tempone et al (n 6); Sithole (n 6).

<sup>10</sup> Denise Jackson, 'Re-Conceptualising Graduate Employability: The Importance of Pre-Professional Identity' (2016) 35(5) *Higher Education Research & Development* 925.

<sup>11</sup> For example, full-time undergraduates are working longer hours with their average hours of work increasing nearly threefold from 5 hours per week in the 1980s to 14 hours per week in the early 2000s: Don Anderson, Richard Johnson and Lawrence Saha, *Changes in Academic Work: Implications for Universities of the Changing Age Distribution and Work Roles of Academic Staff* (Commonwealth of Australia, 2002). Research has demonstrated that depending upon the hours worked and whether it is a 'career' job, this increased work commitment can have an effect on whether or not students complete their degree: Cain Polidano and Rezida Zakirova, *Outcomes from Combining Work and Tertiary Study* (Report, Melbourne Institute of Applied Economic and Social Research, 2011) 8.

<sup>12</sup> Daniela Spanjaard, Tim Hall and Nicole Stegemann, 'Experiential Learning: Helping Students to Become "Career Ready"' (2018) 26 *Australasian Marketing Journal* 163, 164.

<sup>13</sup> Albert Bandura, *Self-Efficacy: The Exercise of Control* (W H Freeman, 1997) ('*Self-Efficacy: The Exercise of Control*').

For example, self-confidence has been identified as critical in the development of students' communication skills.<sup>14</sup>

Work-integrated learning ('WIL'), is one way to provide greater professional context for students, in addition to developing their generic skills and self-efficacy. Studies have demonstrated that off-campus WIL, such as internships, can directly impact self-efficacy. For example, positive growth in students' self-efficacy has been demonstrated in a business school context with WIL experiences including a Student-Industry Conference<sup>15</sup> and Employment Ready Program.<sup>16</sup> However, WIL does not always improve students' self-efficacy.<sup>17</sup> For example, it has been demonstrated that with self-reported self-efficacy, students may be over-confident in their ability prior to an off-campus WIL experience, however, following the WIL experience an internal re-calibration process may provide the student with a more accurate (lower) perception of their ability and self-efficacy.<sup>18</sup> This, of itself, is not necessarily bad as having a more accurate account of one's ability means that relevant activities can be identified to develop relevant skills and abilities.

However, off-campus WIL can be problematic in that access for all students may be limited to academic requirements (such as possessing a certain grade point average), the availability of positions, and/or students' reluctance and fear to engage in the experience.<sup>19</sup>

Accordingly, a compromise could be simulated on-campus WIL activities, such as a real-life case studies.<sup>20</sup> Such simulated on-campus WIL activities may provide a way to improve students' self-efficacy, both in terms of generalised and task-specific self-efficacy. For undergraduate students, it could be assumed that they may have little relevant professional experience and therefore, simulated case studies need to be

---

<sup>14</sup> Lamar Reinsch (Jnr) and Annette N Shelby, 'Communication Challenges and Needs: Perceptions of MBA Students' (1996) 59(1) *Business Communication Quarterly* 36.

<sup>15</sup> Brett Freudenberg et al, 'A Penny for Your Thoughts: Can Participation in a Student-Industry Conference Improve Students' Presentation Self-Efficacy and More?' (2008) 15(5) *The International Journal of Learning* 188 ('A Penny for Your Thoughts').

<sup>16</sup> Nava Subramaniam and Brett Freudenberg, 'Preparing Accounting Students for Success in the Professional Environment: Enhancing Self-Efficacy Through a Work Integrated Learning Program' (2007) 8(1) *Asia-Pacific Journal of Cooperative Education* 7.

<sup>17</sup> Franziska Trede, 'Role of Work-Integrated Learning in Developing Professionalism and Professional Identity' (2012) 13(3) *Asia-Pacific Journal of Cooperative Education* 159; Mark Brimble et al, 'Collaborating with Industry to Develop Financial Planning Education' (2012) 6(4) *Australasian Accounting Business and Finance Journal* 79.

<sup>18</sup> Brett Freudenberg et al, 'I Am What I Am: Am I? The Development of Self-Efficacy Through Work Integrated Learning' (2013) 19(3) *The International Journal of Learning* 177.

<sup>19</sup> Sharon Hayes, Brett Freudenberg and Deborah Delaney, 'Role of Tax Knowledge and Skills: What are the Graduate Skills Required by Small to Medium Accounting Firms' (2018) 13(1) *Journal of Australasian Tax Teachers Association* 152.

<sup>20</sup> Note this article describes an on-campus learning environment. With the move for more online delivery (given Covid-19) similar WIL could be delivered in an online format, which is discussed in Part VI of this article.

supported with traditional teaching modes (such as lectures). However, what happens if undergraduate students do — or do not — have substantial professional work experience ('PWE')? In the related area of financial planning, students with prior work experience in financial planning perceived less difficulty in a simulated WIL activity regarding a Statement of Advice for a client.<sup>21</sup> Of particular interest to this article however, is the effect of prior PWE on students' self-efficacy development when exposed to a simulated WIL activity and whether there are differences between students with low and high PWE.

It has also been demonstrated that students with limited professional experience can benefit from participation in WIL.<sup>22</sup> For example, Satchakova and Taube found that in a study of self-efficacy of near-graduate students, those students with part-time work had greater levels of self-efficacy.<sup>23</sup> Students without relevant prior work experience had reported greater growth in the self-efficacy measures compared to students with industry experience.<sup>24</sup> Tang et al also found a link between prior related work experience and self-efficacy for counselling students, with students possessing greater prior related work experience having greater self-efficacy.<sup>25</sup>

It is hypothesised that simulated WIL may be particularly advantageous in improving the self-efficacy for those students with low PWE. For low PWE students the thought of commencing professional work can seem foreign and intimidating, and they may experience low self-efficacy, especially in terms of starting a career. In comparison, it is uncertain what advantages a simulated WIL, if any, might provide students with higher PWE, given their prior exposure to professional work.

This article describes how an on-campus simulated WIL case study involving problem solving, and both experiential and cooperative learning was developed to aid the development of students' self-efficacy. This was sought to be achieved through the establishment of professional firms in tutorials. Relevantly, students were appointed to professional tax advisory firms and were treated as employees working on client case studies each week while their boss (the tutor) mentored them as they developed their tax advice. It was thought that such a simulated WIL experience, may enhance students' self-efficacy and their professional awareness.

Against this background, Part II reviews the literature concerning the skills that graduates require when commencing employment, and the role of self-efficacy and WIL in developing such skills. Part III details the innovations adopted for the creation of the

---

<sup>21</sup> Michelle Cull, 'Learning to Produce a Financial Plan: Student Perceptions of Integrating Knowledge and Skills' (2019) 5(1) *Financial Planning Research Journal* 29, 43.

<sup>22</sup> Mahmoud Haddara and Heather Skanes, 'A Reflection on Cooperative Education: From Experience to Experiential Learning' 8(1) *Asia-Pacific Journal of Cooperative Education* 67.

<sup>23</sup> Liubov Satchakova and Alex Taube, 'The Role of Self-Efficacy on Accounting Near-Graduate Students' Employment Outcomes' (2020) 10(2) *International Journal of Academic Research in Business and Social Sciences* 814.

<sup>24</sup> Brett Freudenberg et al, 'A Penny for Your Thoughts' (n 15) 195.

<sup>25</sup> Mei Tang et al, 'Factors that Influence Self-Efficacy of Counselling Students: An Exploratory Study' (2004) 44(1) *Counselor Education and Supervision* 70.

Firm. Part IV then proceeds to outline the research methodology, prior to the results being collated in Part V. A number of observations and recommendations — in addition to possible avenues for future research — are explored in Part VI, before the article concludes in Part VII.

## II LITERATURE REVIEW

This part proceeds to examine the literature relevant to developing graduate skills and enhancing self-efficacy by exploring current concerns about a skills gap for university students. This will be followed by examining the foundations of building self-efficacy in the context of WIL activities.

### A *Skills Gap*

The role of universities and their students has been subject to critique, including the purpose of tertiary education and to what extent this should relate to students' future professional careers. Some scholars argue that tertiary graduates need to be able to demonstrate those skills that are necessary for their future employment;<sup>26</sup> this can be more than just disciplinary knowledge, but encompass particular human behaviours, dispositions and capabilities.<sup>27</sup> One reason students attend university is to attain employment, which is especially true for 'professional' degrees that lead to a well-defined career path.<sup>28</sup> Though, it is questionable whether universities have been successful in developing the knowledge *and* skills that students require for work. Broadly, there appears to be some support from employers that universities can provide a 'strong knowledge base', however questions arise as to what extent students are equipped with the skills necessary to apply their knowledge in a work context.<sup>29</sup> Some studies have highlighted concerns in relation to accounting knowledge. Relevantly, Rebele and St. Pierre, when analysing accounting education literature ranging from 1991 to 2015, found a growing gap between accounting education and the requirements of practitioners, particularly in relation to accounting knowledge.<sup>30</sup> Even with accreditation of degrees, accounting programs may not meet the learning outcomes expected by the profession,<sup>31</sup>

---

<sup>26</sup> Barbara De la Harpe and Christina David, 'Major Influences on the Teaching and Assessment of Graduate Attributes' (2012) 31(4) *Higher Education Research & Development* 493.

<sup>27</sup> Samantha Sin and Nicholas McGuigan, 'Fit for Purpose: A Framework for Developing and Assessing Complex Graduate Attributes in a Changing Higher Education Environment' (2013) 22(6) *Accounting Education* 522.

<sup>28</sup> Stephen E Newstead, Arlene Franklyn-Stokes and Penny Armstead, 'Individual Differences in Student Cheating' (1996) 88(2) *Journal of Educational Psychology* 229.

<sup>29</sup> Precision Consultancy, *Graduate Employability Skills: Prepared for Business, Industry and Higher Education Collaboration Council* (Report, Precision Consultancy, August 2007) 2.

<sup>30</sup> Rebele and Kent St Pierre (n 6).

<sup>31</sup> Leopold Bayerlein and Mel Timpson, 'Do Accredited Undergraduate Accounting Programmes in Australia Meet the Needs and Expectations of the Accounting Profession?' (2017) 59(3) *Education + Training* 305.

and this is where a students' confidence (self-efficacy) could play a role in assisting their development, both in terms of their knowledge and generic skills.<sup>32</sup>

Additionally, there is concern about the generic skills of students<sup>33</sup> as numerous studies have found that accounting graduates lack important generic skills. For example, a survey of 92 employers by Gardner and Liu found that accounting graduates' skills in writing, presenting and interaction were deficient.<sup>34</sup> Accounting graduates have reported that the focus of their degrees concerned technical skills, whereas employers rated generic skills above technical skills, in particular team skills, leadership and verbal communication.<sup>35</sup> This is concerning as these skills are perceived to be critical for the future of the profession as a whole due to the rapid and extensive changes occurring in both domestic and global environments. A consistent theme appears — accounting educators are failing to promote students' communication, problem solving and interpersonal skills.<sup>36</sup> Using a frequency analysis, Tempone et al found that of the non-technical skills, employers identified communication, teamwork and interpersonal skills, and self-management as the most critical for accounting graduates in the twenty-first century.<sup>37</sup> Similarly, Hayes et al found that small and medium accounting firms confirmed the importance of communication skills (including verbal, written and listening), interpersonal skills, teamwork and attitude/willingness to learn.<sup>38</sup>

Ultimately, this may mean that the employability of graduates is questionable if they do not have the '... skills, understandings and personal attributes – that makes graduates more likely to gain employment and be successful in their chosen occupations ...'.<sup>39</sup>

### **B Self-Efficacy**

It is important to appreciate that it is not just skills (whether technical or generic) that graduates need to attain, as their ability to develop these skills can be influenced by their

---

<sup>32</sup> Albert Bandura, 'Self-Efficacy Mechanism in Human Agency' (1982) 37(2) *American Psychologist* 122, 122 ('Self-Efficacy Mechanism in Human Agency').

<sup>33</sup> Christine Yap, Suzanne Ryan and Jackie Yong, 'Challenges Facing Professional Accounting Education in a Commercialised Education Sector' (2014) 23 *Accounting Education* 562.

<sup>34</sup> Philip D Gardner and Wen-Ying Liu, 'Prepared to Perform? Employers Rate Work Force Readiness of New Grads' (1997) 57(3) *Journal of Career Planning and Employment* 52.

<sup>35</sup> Jackling and De Lange (n 6).

<sup>36</sup> Ralph W Adler and Markus J Milne, 'Improving the Quality of Accounting Students' Learning Through Action-Oriented Learning Tasks' (1997) 6(3) *Accounting Education* 191. See, eg, Nabil Ibrahim and John Angelidis, 'The Relative Importance of Ethics as a Selection Criterion for Entry-Level Public Accountants: Does Gender Make a Difference?' (2009) 85(1) *Journal of Business Ethics* 49; Beverley Jackling and Kim Watty, 'Generic Skills' (2010) 19(1-2) *Accounting Education* 1; Jackling and De Lange (n 6). 'Regarding the skills accounting graduates should possess, all of the employer interviews considered communication skills (oral, written and interpersonal) to be essential ... also teamwork skills.': Bui and Porter (n 6) 34

<sup>37</sup> Tempone et al (n 6).

<sup>38</sup> Hayes, Freudenberg and Delaney (n 19) 170.

<sup>39</sup> Mantz Yorke, 'Employability in Higher Education: What it is, what it is Not' (Series 1, The Higher Education Academy, 2006) 8.

self-efficacy (confidence). Bandura argues that a lack of self-efficacy can reduce students' ability to perform tasks in the workplace, as 'capability is only as good as its execution'.<sup>40</sup> Self-efficacy is an individual's 'beliefs in [their] capabilities to organize and execute the courses of action required to produce given attainments'.<sup>41</sup> The concept of self-efficacy focuses on an individual's belief regarding their capabilities, which in turn may influence their own level of functioning, and consequently their performance.<sup>42</sup> Conceptually, a person may have more general perceptions of their capabilities that can apply to a wide range of situations (generalised self-efficacy), or their capabilities about a specific domain or tasks (task-specific self-efficacy).<sup>43</sup>

Self-efficacy can be positively related to performance, satisfaction, academic persistence, choice of career opportunities, and once the student enters the workplace, career competency.<sup>44</sup> For example, self-efficacy has been found to be a predictor of persistence in studies for Australian first year university students,<sup>45</sup> and academic performance.<sup>46</sup>

Spanjaard, Hall and Stegemann state 'that to encourage success, students need to hold a certain belief in their ability to achieve this, or in other words their "career self-efficacy"'.<sup>47</sup> It appears that students will devote more efforts to their career planning when they have higher levels of self-efficacy.<sup>48</sup>

Self-efficacy could be bundled with a set of attitudes (distinct from skills) that can influence graduates' success in the workplace, including 'doing what is expected of them', 'can-do attitude', 'common sense' and 'confidence'.<sup>49</sup> However, the effect of learning activities on students can be influenced by exposure to prior relevant PWE, which can lead to significant differences. Cull found that in respect of financial planning students and their perceptions towards compiling a Statement of Advice (a simulated case study), those students with PWE in personal financial planning had significant differences to

---

<sup>40</sup> Bandura, 'Self-Efficacy Mechanism in Human Agency' (n 32) 122.

<sup>41</sup> Bandura, *Self-Efficacy: The Exercise of Control* (n 13) 3.

<sup>42</sup> Albert Bandura, 'Self-Efficacy: Toward a Unifying Theory of Behavioral Change' (1977) 84(2) *Psychological Review* 191.

<sup>43</sup> Bandura, *Self-Efficacy: The Exercise of Control* (n 13).

<sup>44</sup> Bandura, 'Self-Efficacy Mechanism in Human Agency' (n 32); Marilyn Gist and Terence Mitchell, 'Self-Efficacy: A Theoretical Analysis of its Determinants and Malleability' (1992) 17(2) *Academy of Management Review* 183.

<sup>45</sup> Petrina Quinn and Brian Hemmings, 'The Role of Personal and Environmental Factors in Predicting Persistence and Satisfaction in Tertiary Agricultural Study' (Conference Paper, Australian Association for Research in Education Conference, Global Issues and Local Effects: The Challenge for Educational Research, 27 November–2 December 1999).

<sup>46</sup> Kirsten McKenzie and Rober Schweitzer, 'Who Succeeds at University? Factors predicting Academic Performance in First Year Australian University Students' (2001) 20(1) *Higher Education Research and Development* 21.

<sup>47</sup> Spanjaard, Hall and Stegemann (n 12) 164.

<sup>48</sup> *Ibid.*

<sup>49</sup> Rob Jones, 'Bridging the Gap: Engaging in Scholarship with Accountancy Employers to Enhance Understanding of Skills Development and Employability' (2014) 23(6) *Accounting Education* 527, 533.



those students with no employment or students with work experience in non-personal financial planning.<sup>50</sup>

Another attribute valued by employers is graduates having a developed professional identity and understanding of the requirements of working as a member of a profession.<sup>51</sup> Trede found in a literature review analysis that higher education professional identity is typically expected to emerge ‘naturally’ within learners as they progress through a higher education program.<sup>52</sup> This need not be the case, as active steps can be taken to design university curriculum that actively fosters professional identity by providing opportunities to reflect on feedback and increase self-awareness, develop students’ capacity to interact with the complexities of their environments, and to experiment with trial and error.<sup>53</sup>

As mentioned in Part I, self-efficacy may be important for students being able to witness themselves possessing the capability and skills required to successfully manage their career choice decisions.<sup>54</sup>

Of course, individuals can — and will — have different levels of self-efficacy, and given its potential to influence behaviour and performance, it is important to consider how self-efficacy can be developed. Self-efficacy can be developed through learning, experience and feedback.<sup>55</sup> There are four categories of experiences that aid the development of self-efficacy: mastery experiences, modelling, social persuasion, and judgments of own physiological states.<sup>56</sup>

Relevantly, the development of self-efficacy through ‘mastery’ involves students being given opportunities to master an idea or concept.<sup>57</sup> Students involved with WIL-type activities can lead to eventual mastery as students are able to practice (and improve) the skills they have been taught in class.<sup>58</sup>

---

<sup>50</sup> Cull (n 21) 42–43.

<sup>51</sup> Bui and Porter (n 6) 46.

<sup>52</sup> Trede (n 17).

<sup>53</sup> David Boud and Nancy Falchikov, ‘The Role of Assessment in Preparing for Lifelong Learning: Problem and Challenges’ in Anton Havnes and Liz McDowell (eds), *Balancing Dilemmas in Assessment and Learning in Contemporary Education* (Routledge, 2008) 87.

<sup>54</sup> Spanjaard, Hall and Stegemann (n 12) 164.

<sup>55</sup> Gist and Mitchell (n 44).

<sup>56</sup> Bandura, ‘Self-Efficacy Mechanism in Human Agency’ (n 32); Robert Wood and Albert Bandura, ‘Social Cognitive Theory of Organizational Management’ (1989) 14(3) *Academy of Management Review* 361; Sanjib Chowdhury, Megan Lee Endres and Thomas W Lanis, ‘Preparing Students for Success in Team Work Environments: The Importance of Building Confidence’ (2002) 14(3) *Journal of Managerial Issues* 346.

<sup>57</sup> Chowdhury, Endres and Lanis (n 56).

<sup>58</sup> Mary L Tucker and Anne M McCarthy, ‘Presentation Self-Efficacy: Increasing Communication Skills Through Service-Learning’ (2001) 13 (2) *Journal of Managerial Issues* 227.

Observation and comparison with others can allow for the enhancement of self-efficacy through 'modelling'.<sup>59</sup> Modelling can be useful in seeing the mechanisms that others have used to manage difficult situations. Meanwhile, 'verbal persuasion' can be particularly effective when individuals receive realistic encouragement, particularly from a credible source.<sup>60</sup>

The fourth category of experiences that improve an individuals' self-efficacy focuses on developing the individual's awareness of their physiological state, especially when confronted with a task. This self-awareness can assist individuals to modify (or manage) their physiological state, thereby enabling self-efficacy to be improved.<sup>61</sup>

WIL opportunities, including simulations, can provide opportunities for these four categories of experiences to improve self-efficacy.<sup>62</sup> In particular, WIL experiences can provide the platform to aid the development of self-efficacy through mastery (i.e. performance accomplishments) and verbal/social persuasion (i.e. feedback loop).<sup>63</sup> Coll et al found that students in science and technology increased their self-efficacy when participating in cooperative education, as they gained domain-specific knowledge and feedback from work supervisors.<sup>64</sup> Furthermore, real-world simulations as part of tertiary studies can develop students' competencies well beyond their mere technical knowledge.<sup>65</sup> Freudenberg, Cameron and Brimble,<sup>66</sup> found that for students involved in a simulated WIL Program over 12 months, there was generally an increase in 20 of the 21 measures of self-efficacy, with the biggest growth in self-efficacy relating to their 'future employment'.

Notwithstanding, given students' various personal experiences, their development of self-efficacy could be influenced by the extent to which they have already engaged in prior PWE. For example, it was found that students participating in the WIL experience of a student-industry conference without relevant prior work experience (in the financial planning industry) reported the highest growth in the self-efficacy measures (63.7 per cent), compared to 43.2 per cent for students with industry experience.<sup>67</sup> This is supported by Cull, who found students without full-time work perceived more difficulty

---

<sup>59</sup> Ibid.

<sup>60</sup> Wood and Bandura (n 56).

<sup>61</sup> Ibid.

<sup>62</sup> Subramaniam and Freudenberg (n 16).

<sup>63</sup> Joyce K Fletcher, 'Self Esteem and Cooperative Education: A Theoretical Framework' (1990) 26(3) *Journal of Cooperative Education* 41.

<sup>64</sup> Richard K Coll, Mark Lay and Karsten E Zegwaard, 'The Influence of Cooperative Education on Student Self-Efficacy Towards Practical Science Skills' (2001) 36(2) *Journal of Cooperative Education* 58.

<sup>65</sup> Adrian J Sawyer, Stephen R Tomlinson and Andrew J Maples, 'Developing Essential Skills Through Case Study Scenarios' (2000) 18(3) *Journal of Accounting Education* 257.

<sup>66</sup> Brett Freudenberg, Craig Cameron and Mark Brimble, 'The Importance of Self: Developing Students' Self Efficacy Through Work Integrated Learning' (2010) 17(10) *The International Journal of Learning* 479, 487.

<sup>67</sup> Brett Freudenberg et al, 'A Penny for Your Thoughts' (n 15) 195.

in simulated WIL activities, especially compared to students work experience in the area related to simulation.<sup>68</sup> Cull noted how a student without relevant industry work experience felt their learning would be enhanced with greater exposure to the practical side of a simulated WIL experience, including industry visits, real life scenarios and industry guest lectures.<sup>69</sup> Cull links this to the notion of Kolb et al's experiential learning, which advocates for experiential activities and simulations.<sup>70</sup> Haddara and Skanes argue that those students with the least professional experience can benefit from participation in WIL.<sup>71</sup> For counselling students, prior work experience has been linked with greater self-efficacy.<sup>72</sup> Additionally, students with part-time work have been found to have greater levels of self-efficacy.<sup>73</sup>

Consequently, while a simulated WIL experience may provide the foundations to improve self-efficacy, a student's own PWE could influence this development. The next Part proceeds to outline the design of the simulated WIL experience created for tax students in the context of this study.

### **III CREATING THE FIRM**

To provide the potential opportunity for the development of students' self-efficacy (and their understanding of the profession), communication, team and problem-solving skills, a case study involving active and cooperative learning was developed for a third-year course, advance tax, which is part of an undergraduate accounting degree. This is described below, as well as highlighting how the four categories of experiences (i.e. mastery, modelling, social persuasion and judgments of own physiological states) that aid the development of self-efficacy were facilitated.

#### **A Course Design**

Numerous strategic alterations were made to the design and delivery of the tutorial to assist in developing students' self-efficacy. This re-configuration of the tutorial also resulted in subtle changes that enabled a more authentic formative learning environment. Additionally, it was hoped that several generic skills (for example, professional understanding, communication, team and problem-solving skills) would be developed. These skills are particularly relevant to students' studying an advance tax course, as many students would be in their final year of study.

---

<sup>68</sup> Cull (n 21).

<sup>69</sup> Ibid 45.

<sup>70</sup> David Kolb et al, 'Strategic Management Development: Using Experiential Learning Theory to Assess and Develop Managerial Competencies' (1986) 5(3) *Journal of Management Development* 13.

<sup>71</sup> Haddara and Skanes (n 22).

<sup>72</sup> Tang et al (n 25).

<sup>73</sup> Satchakova and Taube (n 23).

### 1 *Time Allocation*

To provide students with sufficient time to address the case study in a meaningful way, two hours was allowed for tutorials, rather than the normal one hour. To make this revenue neutral for the university, one-hour tutorials of 25 students were converted to two-hour tutorials of 50 students. This allowed additional time for group (firm) activities (including additional research and clarification), presentations and summaries. This was based on previous experience where one hour, even with the most basic of case studies, could be insufficient to allow time for critical reflection and discussion to occur. This additional time would provide the space (and opportunity) for greater learning and reflection to occur.

### 2 *The Firm*

Furthermore, rather than being allocated to 'groups', students were allocated to tax 'firms' within tutorials. To complement this, the tutor assumed the role of 'boss' of the firm, to provide guidance and mentoring to his/her employees. Shared Google Drives were created for each firm to facilitate the sharing of resources between firm members.

Within one tutorial alone, there were approximately six or seven firms composed of five to six employees each. Students remained in the same firm throughout the semester. Students in their first tutorial would name their firm and maintain a register of employees, as well as the sick leave of employees who failed to attend later tutorials. Students who were not allocated to a firm in the first tutorial, had to apply for a position in one of the existing tax firms in later tutorials by having a quick interview with the firms and explaining what the new student could bring to the firm as an employee. It is acknowledged that this can put pressure on students, however it adds to the professional context of the tutorials by providing an experience that attempts to simulate a work-related interview process.

The 'professional context' of students working in tax advisory firms was critical. It was important that the narrative in the tutorials centred on the students being 'professional tax advisors' working for an advisory firm who were seeking to not only identify the current application of the tax law to a client's situation, but also to formulate solutions moving forward. The role of the tutor as the 'boss' of the firm was to provide guidance and ensure that the advice delivered to the client was professional and correct. The construct of the firms was to provide for mastery and modelling as students themselves had the opportunity to practice, but also observe other firm members for social comparison. In addition, the firms were understood to increase students' knowledge of the profession, as well as wielding the potential to enhance their teams' skills by working with other employees (i.e. students) of their tax firm.

### 3 *Case Studies*

Tutorial questions were altered so that they became case studies which explicitly discussed a client's situation in terms of a current tax issue they experienced. This included explicit statements in the case studies referring to students as employees of a professional tax advisory firm who were advising a client. This continual contextualisation of being an employee of a professional tax advisory firm was seen as

making explicit the authentic nature of the case study, as well as how it then related to the theoretical course material that had been covered in the prior week's lecture. This was perceived to provide the opportunity to develop students understanding of the profession they were about to enter following graduation.

To provide a structure regarding how the firms should address their client's issues, firms were provided with a Professional Advice Checklist that outlined an extended ILAC method (referred to as the '*ILAC ++ Method*'). Traditionally, the ILAC method focuses on identifying the Issue, the relevant Law that applies, Application of the law to the facts, and then coming to a preliminary Conclusion of how the law applies to the given circumstances (hence, 'ILAC'). In addition to this, the *ILAC ++ Method* required firms to also consider:

- a. what further facts from the client would assist them in being more definitive with their conclusion;
- b. some solutions that could be put forward to the client to try to improve their legal or practical outcome; and
- c. recommendations to the client about what they should do in the future about this issue.

In this way the *ILAC ++ Method* was designed to provide a more professional context to the problem-solving skills that professional advisors would need to develop in their future careers. The relevance of the *ILAC ++ Method* to professional practice was discussed in the first tutorial.

Ultimately, the case studies were seen as central in giving students the opportunity to participate in Mastery experiences to practice their skills, as well as relevant insight into how professional advisors do not focus solely on clients' current problems but seek to make recommendations about future actions. Similarly, the *ILAC ++ Method* was seen as instrumental in providing a framework to develop students' problem-solving skills.

#### 4 *Student Preparation*

It was critical that students came to tutorials with a draft solution prepared. To encourage students to do this, students were required to upload electronically onto the learning management system (Blackboard) their prepared answers by 10am of the relevant day of the tutorial. Of the ten tutorials uploaded, five were randomly selected for 'spot checks' which were marked up to 2 per cent per checked tutorial depending on the level of work the student had put into their attempt. These tutorial submissions were assessed on an individual basis and were not affected by the submissions of other firm members. This link to assessment provided students with the motivation to ensure that they prepared for their upcoming tutorials.

#### 5 *Activity Structure*

The structure of these tutorials was largely broken into firm time, firm presentation and boss' summary. Each component will be discussed, in turn, below.

*(e) Firm Time*

At the beginning of the tutorial, there would be ‘firm time’ of approximately 20 minutes. Within this time, employees would have the opportunity to learn from each other as they considered their case study. During this time, employees would be able to compare and contrast their answers with each other: ‘what did I get — what did you get?’ Following this, students could then work together to decide what was the best advice for the client using the *ILAC ++ Method*. As part of this, firms not only had to discuss the current application of the tax law to the client’s situation, but also to develop potential ‘solutions’ for the client to consider, as well as recommendations about what the client should do in the future regarding the issue. The case studies and open discussion concerned the ‘client’ and how, as professional tax advisers, the firm could assist them now and in the future. This firm interaction provided opportunities for mastery and modelling, in addition to facilitating communication, team and problem solving skills.

During this ‘firm time’, the boss (i.e. the tutor) would walk amongst the different firms to provide clarification and direction as to some of the issues that firms were struggling with. This was done to minimise the possibility of incorrect answers being presented to the class later in the tutorial. This interaction by the boss with the firms allowed for social persuasion, as the boss was able to give realistic encouragement about the answers being formulated, including acknowledging incorrect understanding but with ability to direct students to consider other aspects or to refine their understanding.

*(f) Firm Presentation*

After working together, one employee of each firm would present their recommendations to the client, the other firms and their boss (for approximately 5 to 10 minutes). Each firm was allocated different parts of the case study or different questions, to avoid repetition. In the event that two firms addressed the same case study, then a member from each firm would present together. During the semester, each member of a firm had at least one opportunity to present. The collaboration with firm members and affirmation from their boss during the firm time was designed to ease the potential stress associated with such presentations, as students should have been more confident about their answer being correct. Such feedback and supportive structure was hoped to assist students in supporting their physiological state in presenting. Additionally, there was no direct assessment weighting allocated to the presentation itself, easing student concern about lost marks due to a weak presentation. Moreover, presentations helped with mastery of the task, watching other firms present meant that there were opportunities for modelling and social persuasion, and seeing others succeed gave students realistic encouragement. In effect, presentations were performed to encourage the development of communication skills.

*(g) Boss’ Summary*

During the firm presentations, the boss would interject to clarify points, or to tease out possible alternatives. Also, the boss would take the opportunity to congratulate employees on work well done. At the end of the firm presentations, the boss would deliver a short summary of the client’s issues and what it meant. The boss’ activities, in

this regard were seen as key in social persuasion, providing feedback and encouragement to firm members.

The aim of providing this narrative throughout the tutorials was to enable students to fill the role of professional advisors in training, and that the material they were learning was relevant to their future careers. It also aimed to provide students with context that their role as advisors is not just about identifying current issues, but to provide tangible solutions for their clients.

#### **IV RESEARCH APPROACH**

This Part outlines the research methodology adopted and briefly explores the demographics of the survey participants.

##### ***A Methodology***

This study employed a longitudinal survey methodology to examine the potential impact of the firm on students. The survey instrument was administered at the start of the semester in the first lecture in an attempt to capture students prior to their extensive engagement with the course. The survey instrument was then re-administered at the end of the semester to gauge the level of student development.

The survey instrument had three parts, demographics, self-efficacy measures and then a part for students to write comments about their learning experience.

The measurement of self-efficacy in prior work has focused on task-specific as well as generalised self-efficacy.<sup>74</sup> General self-efficacy scales have demonstrated valid associations with initiation and persistence in behaviour.<sup>75</sup> In addition to this, it is useful to have task-specific items to try to better predict individual behaviour in terms of different skills. There is empirical support by Wang and Richarde that task-specific measures can better predict performance of cognitive tasks compared to a general self-efficacy scale.<sup>76</sup>

For the study, a 19-item measure of self-efficacy was adopted, comprising of both task-specific items and of generalised measures. Please refer to Table 2 below for the full set of items. The first five items of the questionnaire were adapted from Chen et al's general

---

<sup>74</sup> Rudolf J Bosscher and Johannes H Smit, 'Confirmatory Factor Analysis of the General Self-Efficacy Scale' (1998) 36(3) *Behaviour Research & Therapy* 339. Gilad Chen and Stan Gully, 'Specific Self-Efficacy, General Self-Efficacy, and Self-Esteem: Are They Distinguishable Constructs?' (Proceedings, Annual Meeting of the Academy of Management, 1997); Andrea K Kirk and David F Brown, 'Latent Constructs of Proximal and Distal Motivation Predicting Performance Under Maximum Test Conditions' (2003) 88(1) *Journal of Applied Psychology* 40.

<sup>75</sup> Mark Sherer et al, 'The Self-Efficacy Scale: Construction and Validation' (1982) 51 *Psychological Reports* 663.

<sup>76</sup> Alvin Y Wang and R Stephen Richarde, 'Global Versus Task-Specific Measures of Self-Efficacy' (1988) 38 *The Psychological Record* 533.

self-efficacy scale, which has been demonstrated to correlate more highly with several motivational variables including goal orientation and performance.<sup>77</sup>

In terms of task-specific items, we developed another fourteen items under the themes of 'Profession', 'Communication', 'Team' and 'Problem Solving'. The lead directive for each item was '*How confident are you in your ability to ...*', and a 6-point Likert scale was provided to participants ranging from 0 = *Not confident at all* to 5 = *Very confident*.

### **B Demographics**

A total of 58 students were surveyed, with 30 at the beginning of the semester and then 28 at end of the semester, which represented a response rate of greater than 50 per cent of those students enrolled in the course: please see Table 1 below. Just over half the students surveyed were female (55 per cent), and the vast majority were domestic students (88 per cent). Around two-thirds (67 per cent) were the '*first in family*' as their parents had not graduated from university, with less than half (49 per cent) having less than three months PWE. While the survey was completed by students anonymously, there was some comfort for the comparison of student demographics at the beginning and end of the semester, as most characteristics were likely to remain consistent, and it was essentially the same cohort of students.

---

<sup>77</sup> Gilad Chen, Stanley M Gully and Dov Eden, 'Validation of a New General Self-Efficacy Scale' (2001) 4(1) *Organizational Research Methods* 62.



**TABLE 1: DEMOGRAPHICS**

ATTRIBUTE		BEGINNING OF SEMESTER (N = 30) (N = 51)	END OF SEMESTER (N = 28) (N = 51)	TOTAL (N = 58) (N = 102)
Gender	Male	14 (47%)	12 (43%)	26 (45%)
	Female	16 (53%)	16 (57%)	32 (55%)
Age	< 20 years	0 (0%)	2 (7%)	2 (3%)
	20 – 30 years	22 (74%)	20 (71%)	44 (76%)
	31 – 40 years	4 (13%)	4 (14%)	8 (14%)
	> 40 years	4 (13%)	2 (7%)	6 (10%)
Nationality	Domestic	26 (90%)	25 (89%)	51 (88%)
	International	3 (10%)	3 (11%)	6 (12%)
First in family (parent university graduate)	Yes	19 (63%)	20 (71%)	39 (67%)
	No	11 (37%)	8 (29%)	19 (33%)
Professional work experience (> 500 hrs / 3 mths)	Yes	15 (52%)	14 (50%)	29 (51%)
	No	14 (48%)	14 (50%)	28 (49%)

## V RESULTS

In terms of perceived improvement in self-efficacy, Table 2 below provides a detailed outline of the total responses to the 19 self-efficacy dimensions at the beginning and then the end of semester, including the percentage change experienced over the semester. Overall, this demonstrates that there was a 6 per cent growth in self-efficacy, in terms of the aggregated dimensions during the semester, with the top three areas of growth being: *'to better manage time'* (14 per cent growth); *'to know what is expected of you as a professional advisor'* (13 per cent growth); and *'to successfully overcome many challenges'* (12 per cent growth).

**TABLE 2: SELF-EFFICACY (ALL STUDENTS)**

HOW "CONFIDENT" ARE YOU IN YOUR ABILITY TO ...	BEGINNING OF SEMESTER (N = 30) (N=51)	END OF SEMESTER (N = 28) (N=51)	CHANGE OVER SEMESTER
<b>GENERALISED</b>			
... accomplish difficult tasks when faced with them.	3.69	3.68	0%
... to complete most tasks very well compared to other people.	3.27	3.39	4%
... to perform quite well even when things are tough.	3.38	3.68	9%
... to successfully overcome many challenges.	3.62	4.04	12%
... to better manage time.	3.35	3.82	14%
<b>PROFESSION</b>			
... progress through the ranks in a new place of employment.	3.38	3.52	4%
... achieve most career goals that you have been able to set for yourself.	3.88	3.75	-3%
... begin a career in the Degree you are studying.	3.42	3.48	2%
... to know what is expected of you as a professional advisor.	3.15	3.57	13%
<b>COMMUNICATION</b>			
... to communicate with clients and colleagues in an effective manner	3.54	3.71	5%
... to be clear when presenting your ideas.	3.19	3.43	7%
... to be confident and calm when making presentations to colleagues	3.00	3.29	10%
<b>TEAM</b>			
... to coordinate tasks within your work group.	3.50	3.64	4%
... to manage conflict among group members.	3.31	3.44	4%
... to contribute ideas for a team result.	3.73	3.85	3%
<b>PROBLEM SOLVING</b>			
... to research tax issues confidently.	3.04	3.21	6%
... to analyse topics to identify what information you need to produce a good result.	3.50	3.68	5%
... to efficiently access and systematically search electronic information and reference sources (e.g library catalogues, databases).	3.35	3.57	7%
... to critically evaluate the relevance, reliability and authority of information you find so you know what to use and what to discard.	3.42	3.71	9%
<b>OVERALL AVERAGE</b>	<b>3.41</b>	<b>3.60</b>	<b>6%</b>

To consider the possible effect of PWE, Table 3 (below) details those students with low PWE (taken as less than 500 hours/3 months experience in a PWE) compared to those with high PWE. What becomes evident immediately is that, on average, students with low

PWE started the semester with lower overall self-efficacy (2.98) compared to those with high PWE (3.63), a 22 per cent difference. While both cohorts increased their self-efficacy during the semester, those students with low PWE had the greatest growth (13 per cent), compared to high PWE students (6 per cent). This meant that by the end of the semester, while the low PWE students were not as confident as the high PWE students, the difference between them had decreased to 14 per cent. This preliminary result could illustrate the importance of simulated WIL experience for low PWE students in enhancing their self-efficacy, so they are more confident when entering the workplace.

**TABLE 3: SELF-EFFICACY: PROFESSIONAL WORK EXPERIENCE (LOW VS HIGH)**

HOW "CONFIDENT" ARE YOU IN YOUR ABILITY TO ...	LOW PROFESSIONAL WORK EXPERIENCE (PWE)*			HIGH PROFESSIONAL WORK EXPERIENCE (PWE)*		
	BEGINNING OF SEMESTER (N = 14) (N=51)	END OF SEMESTER (N = 14) (N=51)	CHANGE OVER SEMESTER	BEGINNING OF SEMESTER (N = 16) (N=51)	END OF SEMESTER (N = 14) (N=51)	CHANGE OVER SEMESTER
<b>GENERALISED</b>						
... accomplish difficult tasks when faced with them.	3.21	3.29	2%	3.75	4.07	9%
... to complete most tasks very well compared to other people.	3.07	3.00	-2%	3.25	3.79	16%
... to perform quite well even when things are tough.	3.29	3.43	4%	3.31	3.93	19%
... to successfully overcome many challenges.	3.29	4.00	22%	3.63	4.07	12%
... to better manage time.	3.38	3.79	12%	3.56	3.86	8%
<b>PROFESSION</b>						
... progress through the ranks in a new place of employment.	2.79	3.07	10%	3.75	4.00	7%
... achieve most career goals that you have been able to set for yourself.	3.21	3.36	4%	4.19	4.14	-1%
... begin a career in the Degree you are studying.	2.57	2.93	14%	3.94	4.08	4%
... to know what is expected of you as a professional advisor.	2.64	3.36	27%	3.69	3.79	3%
<b>COMMUNICATION</b>						
... to communicate with clients and colleagues in an effective manner	3.07	3.57	16%	3.75	3.86	3%
... to be clear when presenting your ideas.	2.79	3.36	21%	3.38	3.50	4%
... to be confident and calm when making presentations to colleagues	2.50	3.21	29%	3.25	3.36	3%

<b>TEAM</b>						
... to coordinate tasks within your work group.	2.93	3.36	15%	3.75	3.93	5%
... to manage conflict among group members.	2.71	3.21	18%	3.63	3.69	2%
... to contribute ideas for a team result.	3.14	3.50	11%	4.00	4.23	6%
<b>PROBLEM SOLVING</b>						
... to research tax issues confidently.	2.64	3.14	19%	3.38	3.29	-3%
... to analyse topics to identify what information you need to produce a good result.	3.07	3.43	12%	3.69	3.93	7%
... to efficiently access and systematically search electronic information and reference sources (e.g., library catalogues, databases).	3.14	3.57	14%	3.50	3.57	2%
... to critically evaluate the relevance, reliability and authority of information you find so you know what to use and what to discard.	3.14	3.57	14%	3.56	3.86	8%
<b>OVERALL AVERAGE</b>	<b>2.98</b>	<b>3.38</b>	<b>13%</b>	<b>3.63</b>	<b>3.84</b>	<b>6%</b>

\* High professional work experience ('PWE') was categorised as those students with greater than 500 hours (3 months) work experience in a professional firm. Note: students may have had other non-professional work experience.

Below is a discussion concerning each category of the self-efficacy dimensions measured, with a discussion of the overall results for the aggregated student cohort as well as a comparison of low and high PWE students.

### **A Generalised**

For the aggregated student result, in terms of the five generalised dimensions of self-efficacy there was an increase in all, except for '*accomplish difficult tasks when faced with them*' which essentially remained unchanged for the semester (3.69 *c.f.* 3.68: see Table 2). The largest growth concerned '*to better manage time*' (14 per cent growth) and '*successfully overcome many challenges*' (12 per cent growth) which, while pleasing, may relate to other experiences of the students occurring outside the class as they come towards the end of their degree. Nevertheless, this would tend to suggest that students' self-efficacy has improved over the semester and it is pleasing that the students' top efficacy item at the end of the semester was '*successfully overcome many challenges*' (4.04), which could be important for students when they have to face potential challenges in their future careers.

When looking at the results depending upon the students' PWE (Table 3), the generalised self-efficacy dimensions for low PWE students are lower at the start of the semester than the high PWE students. For low PWE students, the areas of biggest growth over the semester were '*to successfully overcome many challenges*' (22 per cent) and '*to better manage time*' (12 per cent). Whereas for high PWE students, their largest dimensions for growth were '*to perform quite well even when things are tough*' (19 per cent) followed by '*to complete most tasks very well compared to other people*' (16 per cent). It could be that the interaction within the firms with the low PWE students, meant that the high PWE students saw how others may have struggled with the professional context of the case studies. Indeed, low PWE students saw a slight decrease (2 per cent) in this dimension, as they may have compared themselves to the high PWE students in their firms. This could demonstrate a re-calibration by students of their ability compared to other students, which in some respects is a positive outcome as they may have a more realistic understanding of their own abilities, and then know what they need to concentrate on to improve. Also, it could demonstrate the potential for high PWE students to assist low PWE students in an authentic learning environment.

### **B Profession**

Of the four dimensions directed at the 'Profession', the greatest aggregated growth of 13 per cent was in terms of '*to know what is expected of you as a professional advisor*', which is interesting given that, at the beginning of the semester, this dimension had the third lowest rating (3.15) and by the end of the semester, it had grown to eighth highest rating (3.57). It is suggested that this growth is pleasing, as it appears that in aggregate, students have a better sense of what professional advisors do which should assist in their transition to the workplace. For low PWE students, this dimension was the third lowest at the beginning of the semester (2.64) but experienced one of the greatest growths of 27 per cent, ending at 3.36 at the end of the semester. For high PWE students, it was one of the top five dimensions at the beginning of the semester (3.69) and experienced only a

modest growth of 3 per cent during the semester to end at 3.79. This would appear to support the value of simulated WIL, particularly for low PWE students. Naturally, this could be attributed to the skills of the tutor (i.e. the boss) in creating a good learning environment, and the maturing of the students as they progress through their degree. The student feedback in this regard is discussed in Part VI.

While in an aggregate sense, students had growth in self-efficacy for *'progress through the ranks in a new place of employment'* (4 per cent growth), their confidence to *'achieve most career goals that you have been able to set for yourself'* reduced (3 per cent decline). This difference may deal with the 'timeframe' that the dimensions are referring to, as *'progress through the ranks in a new place of employment'* appears to deal with an immediate timeframe, whereas *'achieve most career goals that you have been able to set for yourself'* appears to consider a longer timeframe. Alternatively, it may be a re-calibration of students' self-efficacy as at the beginning of the semester they may have been over-confident in terms of their career goals (it was ranked the highest of all dimensions at the beginning of the semester), and following their experience during the semester, they are not as confident in this regard.

When looking at the two cohorts separately, low PWE students' self-efficacy in terms of *'progress through the ranks in a new place of employment'* saw a 10 per cent growth from a very low initial rating (2.79). Whereas, for high PWE students there was a good growth of 7 per cent, with this dimension being in their top five at the end of the semester. The dimension which appeared to be least influenced during the semester was *'achieve most career goals that you have been able to set for yourself'*, with high PWE students slightly decreasing (1 per cent decline), and for low PWE a modest growth of 4 per cent. It may be that with a simulated WIL experience, its ability to affect students' self-efficacy — in terms of career goals — is limited.

### **C Communication**

On an aggregate basis, it was pleasing to see all three dimensions of communication increasing during the semester, with growth between 5 per cent and 10 per cent, and the biggest growth in *'to be confident and calm when making presentations to colleagues'*, which at the beginning of the semester was the least confident dimension (3.00). This would suggest that students have improved their physiological state when presenting, which can be a large inhibitor to effective communication:

The presentations have made me more confident with presenting in front of groups. Also helped with my written and oral skills. (Low PWE Student)

Notwithstanding, it should be acknowledged that at the end of the semester, the communication dimensions still had some of the lowest ratings, which would indicate that there is still room for development in this area.

Clearly, for low PWE students they had lower ratings for their communication dimensions than high PWE students, although even for high PWE students two of the communication dimensions (*'to be clear when presenting your ideas'* and *'to be confident and calm when making presentations to colleagues'*) were in their lowest five-dimension rankings. This would suggest that even for high PWE students, there would be benefit in

activities to improve their communication skills, although they considered themselves more confident in *'to communicate with clients and colleagues in an effective manner'* (3.86). Similar to high PWE students, the communication dimensions for low PWE students were some of the lowest ratings, but overall, they experienced some of their greatest growth with 16 per cent to 29 per cent increases. This would suggest that the activities undertaken in the firms did, in some ways, improve students' confidence with their communication skills.

#### **D Team**

In terms of the team dimensions, for the aggregated results all three dimensions demonstrated a similar modest growth of approximately 3 per cent to 4 per cent, for *'coordinating tasks'*, *'managing conflict'* and *'contributing ideas'*. While not as strong as growth in other areas, it remains a favourable outcome and suggests some gain in confidence for students in this important area of working with others:

Working in a group is better for critical thinking (Low PWE student)

Of course, teamwork can always be problematic in terms of member contribution:

The group 'firms' tended to produce the same problems all group work encounters and that is some students do more and others rely on those students to produce the work.  
(Low PWE student)

For both low and high PWE students the dimension *'to manage conflict among group members'* had some of the lowest rankings (although for high PWE students the rating was higher: 3.63 *cf.* 2.71 at the start of the semester). However, low PWE students experienced double figure growth over the semester on all three dimensions (11 per cent to 18 per cent growth), with the high PWE students' growth more modest (2 per cent to 6 per cent). For high PWE students, their highest rating over all 19 dimensions at the end of the semester was *'to contribute ideas for a team result'* (4.23), which could reflect a positive experience they had in firm discussions resolving client issues. However, this contribution by high PWE students could have been perceived by others as them dominating firm discussions, intimidating other less experienced or confident students:

I was put into a group with 3 other people who knew so much more than I did about the subject and this discouraged me from engaging in group activities. (Low PWE student)

#### **E Problem Solving**

For the four dimensions that measured problem solving, it was pleasing to see that in aggregate a 9 per cent growth occurred in *'to critically evaluate the relevance, reliability and authority of information you find so you know what to use and what to discard'*, which can be a key attribute of a professional advisor. There was also strong growth in the other problem-solving dimensions, although overall students' confidence to *'research tax issues'* was the lowest ranking dimension at the end of the semester (3.21), suggesting the need for future WIL activities to focus on this. Such research skills may have been enhanced if the boss was able to demonstrate various research techniques during firm time more often (such as use of relevant tax databases and the Tax Office's website). Hence, the



importance in allowing more time by scheduling a two-hour tutorial than the normal one hour.

For low PWE students, the self-efficacy dimensions in problem solving had some of their highest ratings both at the start and end of the semester (three out of the four dimensions were in the top five both at the beginning and end of semester). This could suggest that their university education is helping these students to establish a problem-solving framework for analysis. Nevertheless, low PWE students did experience substantial growth of 12 per cent to 19 per cent in the problem-solving dimensions, suggesting the firm case studies were useful in improving their confidence in this regard. For high PWE students, some of the problem-solving dimensions were their lowest rated at the beginning of the semester: '*to research tax issues confidently*', '*to efficiently access and systematically search electronic information and reference sources (e.g. library catalogues, databases)*' and '*to critically evaluate the relevance, reliability and authority of information you find so you know what to use and what to discard*'. While the first two of these were still rated lowly at the end of the semester, the dimensions of '*to critically evaluate ...*' saw an 8 per cent growth to be in the top ten ratings at the end of the semester:

The subject helps to stimulate critical thinking and engagement within the syllabus (High PWE student)

## VI OVERALL OBSERVATIONS AND RECOMMENDATIONS

In aggregate the students' self-efficacy appears to have increased through the firm case study, with 13 per cent growth in aggregate in students' confidence in '*to know what is expected of you as a professional advisor*'. This would appear to suggest that the design of the 'firms' and the case studies combined with the *ILAC++ Method* has enabled students to gain a better idea of what is expected as a professional advisor. It should be recalled that this dimension had one of the lowest rankings at the beginning of the semester (third lowest of 19). It is suggested that students' growth over the semester should hold them in good stead as they transition to the workplace, and is supported by a number of student quotes:

Overall the format of the seminar was excellent and found it very useful in my learning (High PWE student)

The interaction between Lecturer & the students made learning much easier. Open conversations with all students participating makes learning a lot easier. (High PWE student)

Overall the seminar material and structures has benefited my current performance and will lead me in the right path for future endeavours. (High PWE student)

Additionally, generalised self-efficacy on the whole has improved, which is a pleasing outcome if confidence is an indicator of future activity. Furthermore, in terms of communication it is good to see a substantial growth in all three dimensions given the importance of this generic skill for advisors.

However, when the results are distinguished between those students with low and high PWE a number of factors become evident. Firstly, for those students with low PWE who are clearly less confident (2.98 *c.f.* 3.63) at the beginning of the semester, the simulated

WIL case study experience meant they largely had the opportunity to develop their confidence in all but one of the dimensions measured to 3.38, a 13 per cent growth. While for high PWE students their growth over the semester was not as substantial (6 per cent), their confidence appeared to be improved (and maybe refined) — especially their generalised self-efficacy growth. Overall, it is suggested that this demonstrates how important simulated WIL experiences can be for low PWE students, although there are still benefits for high PWE students.

The top five dimensions for growth over the semester for low PWE students were: *'to be confident and calm when making presentations to colleagues'* (29 per cent); *'to know what is expected of you as a professional advisor'* (27 per cent); *'to successfully overcome many challenges'* (22 per cent), *'to be clear when presenting your ideas'* (21 per cent) and *'to research tax issues confidently'* (19 per cent). For high PWE students, it was the generalised self-efficacy dimensions that saw the greatest growth over the semester with 8 per cent to 19 per cent growth (note that the task-specific dimension of *'to critically evaluate the relevance, reliability and authority of information you find so you know what to use and what to discard'* also experienced 8 per cent growth). This would suggest that for high PWE students it helps them more generally in terms of confidence, which in part may relate to their interaction with their student colleagues (including low PWE students) in the firm case studies. Consequently, it is argued that there are benefits for both low and high PWE students with simulated WIL activities, although low PWE are likely to experience the greatest growth.

These results demonstrate how important it is to 'get to know your students' at the beginning of the semester, particularly to try to ascertain which students have high and low PWE. It is submitted that this distinction is important as it may influence student interaction with the learning environment, each other and the simulated WIL activities, as their levels of self-efficacy (confidence) could be quite different. Moreover, this background knowledge concerning students may highlight to the educator the different skills and knowledge students may bring to the class, and how these skills might be drawn upon during the semester. For example, educators could make more opportunity of those high PWE students and get them to provide their own insights from their professional experience, and what that means to be an advisor and/or with respect to the theory taught.

Relevantly, the differences in PWE will need to be managed by the educator, which relates to both low and high PWE students. For example, given that low PWE students could have lower self-efficacy, they could find the simulated WIL experience particularly confronting. It is essential to ensure that they are supported, especially in the early stages of the semesters until they become comfortable with the learning environment. This could mean low PWE students need more scaffolded resources (and examples) to get a better idea of how to approach simulated WIL activities. As it is, it is likely that students with low PWE will find such simulated WIL activities more difficult,<sup>1</sup> and could take them

---

<sup>1</sup> Cull (n 21).

more time to complete. For example, a quote from a low PWE student demonstrated that they spent a lot of time on the simulated WIL activity in the seminars:

Allocate more marks to seminars as they are time consuming. (Low PWE student)

While, in terms of communication it is good to see that there was a substantial growth in all three dimensions, but a particular area of concern can be low PWE students' self-efficacy in terms of communication. The importance of creating a safe environment to practice communication skills, as well as the scaffolding, is important. Although for both low and high PWE students, communication skills had one of the lowest rankings so support to facilitate growth for both cohorts is essential.

Additionally, the mix of low and high PWE students in the tax firms may need to be managed, as this mixture of experience could allow for peer assisted learning, especially in a professionalised context. However, educators may need to ensure that the high PWE students do not dominate the discussions, as they are likely to have higher levels of self-efficacy than low PWE students. It should be recalled that the highest self-efficacy dimension for high PWE students at the end of the semester was '*to contribute ideas for a team result*', whereas for low PWE students the one self-efficacy measure that decreased during the semester was '*to complete most tasks very well compared to other people*'. This could demonstrate that after their experience in working in the simulated 'firm', low PWE students could see how their experience lacked compared to those students with high PWE. In this sense, it may be worthwhile to change the membership of the firms midway through the semester, so students have the opportunity to meet others and obtain a greater sense for the variety of skills and abilities that exist.

Given the nature for more university teaching progressing to an online environment, particularly with the advent of Covid-19, it needs to be considered whether this authentic 'professional context' could be facilitated in an online learning environment. For example, in an online delivery mode, each firm could meet and discuss their client in 'break out rooms,' prior to coming together to discuss their client. The online 'break out rooms' enables the boss (i.e. the tutor) to visit and assist in the firm's discussion. There is the potential for students to record their firm's presentation online, demonstrating the firm's approach in addressing the client's issues. The recordings could then be played and reviewed by the class. Additionally, the boss (i.e. the tutor) could provide pre-recorded briefings on the clients' circumstances that the firm may need to consider in their discussions. Furthermore, the online recorded firm's presentation could be part of the students' overall assessment.

### **A Limitations and Future Research**

The findings of this study should be viewed in light of several limitations, including the preliminary nature of the evidence, its case study nature in terms of its external validity, and the short-time frame of the analysis. One of the limitations is that students have 'self-reported' their perceived levels of self-efficacy, which can be problematic and, at times, inaccurate. However, their interaction and feedback over the semester should have improved the accuracy of their perceptions given that they were given feedback continuously through the firm experience.

For high PWE students, part of their growth for the semester in self-efficacy could be from their learning in the work environment. Nevertheless, it is suggested that the interaction with other firm members, and the ability to professionally contextualised the material being learnt, could have provided the framework for growth in self-efficacy.

Another limitation to this study was the measure of high and low PWE as specified in the survey document as '*> 500 hours/3months*' which may have been too broad. The measure of (approximately) three months professional work experience was utilised as it was considered that this is a substantial amount of time for a student to be immersed in a professional work environment. Instead, it may be useful to have different brackets of prior professional work experience, such as: 0 hours; > 0 hours but < 85 hours/2 weeks; > 85 hours/2 weeks but < 500 hours/3 months; and > 500 hours/3 months. These different brackets of work experience could elicit different results for the different cohorts of PWE students.

Future research could consider the experience of the students once they commence graduate employment and request reflections on their firm case study experience in tutorials and whether this firm case study experience aided or hindered them in their transition to the workplace. Future research could also examine and contrast whether a similar experience (and growth) is experienced by students when the course is delivered online compared to on-campus.

## **VII CONCLUDING REMARKS**

Academics teach increasingly diverse cohorts of students, which can make it extremely challenging when designing curriculum as students come to class with different backgrounds, different knowledge, different skills and different levels of confidence (self-efficacy). Educators need to be aware of this diversity as it can influence the effectiveness of the teaching and learning strategies implemented.

One area of diversity amongst students is the extent that students have had prior PWE in the area they are studying. While for postgraduate students it may be more likely that they have relevant PWE, for undergraduate students this may not be the case.

Simulated WIL can be an important curriculum design to try to capture some of the great learning that can occur when students have experience in the workplace. Part of this is that simulated WIL can increase students' self-efficacy, which can be a critical attribute to possess as students face the daunting task of starting their chosen profession. This article explored how a simulated WIL case study involving problem solving, experiential and cooperative learning was developed to aid the development of students' self-efficacy. Through the establishment of professional tax firms in tutorials and students being appointed to professional advisory firms, a simulated WIL environment was established. Students were treated as employees working on client case studies each week, with their boss (the tutor) mentoring them as they developed their tax advice. It was thought that such a simulated WIL experience may enhance students' self-efficacy and their professional awareness. The results demonstrate that students with little prior PWE started the semester with lower self-efficacy compared to their student colleagues with high PWE. While in aggregate there was growth in self-efficacy for both cohorts, low PWE

students experienced the greatest increase in self-efficacy. This demonstrates how important simulated WIL can be for students with low PWE, as it provides them with a better understanding as to what may be involved in their future working career, as well as aids in their self-efficacy development.

Notwithstanding, this study also demonstrates how educators need to be cognisant of their students' background, as more resources may need to be scaffolded to ensure there are experiences to aid the development of self-efficacy, such as mastery, modelling, social persuasion and judgment of own psychological states.

Overall, if self-efficacy is an indicator of future activity and confidence to approach their careers, then other educators are encouraged to consider how their courses could be designed to not only improve students' technical knowledge, but also to provide for opportunities for simulated WIL activities. These opportunities can provide students with an enhanced appreciation of their future professional careers, as well as the opportunity to improve their self-efficacy. With greater self-efficacy and professional identity, students should be better placed to face the challenges that lie ahead in their future careers.

## REFERENCES

### **A Articles/Books/Reports**

- Adler, Ralph W and Markus J Milne, 'Improving the Quality of Accounting Students' Learning Through Action-Oriented Learning Tasks' (1997) 6(3) *Accounting Education* 191
- Ahadiat, Nas and Rose M Martin, 'Attributes, Preparations and Skills Accounting Professionals Seek in College Graduates for Entry-Level Positions vs. Promotion' (2015) 8(1) *Journal of Business and Accounting* 179
- Albrecht, W Steve and Robert J Sack, *Accounting Education: Charting the Course through a Perilous Future* (American Accounting Association, 2000)
- Anderson, Don, Richard Johnson and Lawrence Saha, *Changes in Academic Work: Implications for Universities of the Changing Age Distribution and Work Roles of Academic Staff* (Commonwealth of Australia, 2002)
- Bandura, Albert, 'Self-Efficacy Mechanism in Human Agency' (1982) 37(2) *American Psychologist* 122, 122
- Bandura, Albert, *Self-Efficacy: The Exercise of Control* (W H Freeman, 1997)
- Albert Bandura, 'Self-Efficacy: Toward a Unifying Theory of Behavioral Change' (1977) 84(2) *Psychological Review* 191
- Bayerlein, Leopold and Mel Timpson, 'Do Accredited Undergraduate Accounting Programmes in Australia Meet the Needs and Expectations of the Accounting Profession?' (2017) 59(3) *Education + Training* 305
- Bishop, Daniel, 'Context, Agency and Professional Workplace Learning: Trainee Accountants in Large and Small Practices' (2017) 59(5) *Education + Training* 516

- Bosscher, Rudolf J and Johannes H Smit, 'Confirmatory Factor Analysis of the General Self-Efficacy Scale' (1998) 36(3) *Behaviour Research & Therapy* 339
- Boud, David and Nancy Falchikov, 'The Role of Assessment in Preparing for Lifelong Learning: Problem and Challenges' in Anton Havnes and Liz McDowell (eds), *Balancing Dilemmas in Assessment and Learning in Contemporary Education* (Routledge, 2008)
- Brimble, Mark, Craig Cameron, Brett Freudenberg, Campbell Fraser and Kirsten MacDonald, 'Collaborating with Industry to Develop Financial Planning Education' (2012) 6(4) *Australasian Accounting Business and Finance Journal* 79
- Bui, Binh and Brenda Porter, 'The Expectation-Performance Gap in Accounting Education: An Exploratory Study' (2010) 19(1-2) *Accounting Education: An International Journal* 23
- Chaplin, Sally, 'Accounting Education and the Prerequisite Skills of Accounting Graduates: Are Accounting Firms' Moving the Boundaries?' (2017) 27(1) *Australian Accounting Review* 61
- Chartered Accountants Australia and New Zealand ('CAANZ'), *The Future of Talent: Opportunities Unlimited* (Report, CAANZ, November 2017)
- Chen, Gilad, Stanley M Gully and Dov Eden, 'Validation of a New General Self-Efficacy Scale' (2001) 4(1) *Organizational Research Methods* 62
- Chowdhury, Sanjib, Megan Lee Endres and Thomas W Lanis, 'Preparing Students for Success in Team Work Environments: The Importance of Building Confidence' (2002) 14(3) *Journal of Managerial Issues* 346
- Coll, Richard K, Mark Lay and Karsten E Zegwaard, 'The Influence of Cooperative Education on Student Self-Efficacy Towards Practical Science Skills' (2001) 36(2) *Journal of Cooperative Education* 58
- Cull, Michelle, 'Learning to Produce a Financial Plan: Student Perceptions of Integrating Knowledge and Skills' (2019) 5(1) *Financial Planning Research Journal* 29
- De la Harpe, Barbara and Christina David, 'Major Influences on the Teaching and Assessment of Graduate Attributes' (2012) 31(4) *Higher Education Research & Development* 493
- Fletcher, Joyce K, 'Self Esteem and Cooperative Education: A Theoretical Framework' (1990) 26(3) *Journal of Cooperative Education* 41
- Freeman, Mark and Paul Wells, 'Reducing the Expectation Gap: Using Successful Early Career Graduates to Identify the Capabilities that Count' in Elaine Evans, Roger Burritt and James Guthrie (eds), *Future Proofing the Profession: Preparing Business Leaders and Finance Professionals for 2025* (Chartered Accountants Australia and New Zealand, 2015)
- Freudenberg, Brett, Mark Brimble, Victoria Vyvyan and David Corby, 'A Penny for Your Thoughts: Can Participation in a Student-Industry Conference Improve Students' Presentation Self-Efficacy and More?' (2008) 15(5) *The International Journal of Learning* 188

- Freudenberg, Brett, Mark Brimble, Craig Cameron and Kirsten MacDonald, 'I Am What I Am: Am I? The Development of Self-Efficacy Through Work Integrated Learning' (2013) 19(3) *The International Journal of Learning* 177
- Freudenberg, Brett, Craig Cameron and Mark Brimble, 'The Importance of Self-Developing Students' Self Efficacy Through Work Integrated Learning' (2010) 17(10) *The International Journal of Learning* 479
- Gardner, Philip D and Wen-Ying Liu, 'Prepared to Perform? Employers Rate Work Force Readiness of New Grads' (1997) 57(3) *Journal of Career Planning and Employment* 52
- Gist, Marilyn and Terence Mitchell, 'Self-Efficacy: A Theoretical Analysis of its Determinants and Malleability' (1992) 17(2) *Academy of Management Review* 183
- Haddara, Mahmoud and Heather Skanes, 'A Reflection on Cooperative Education: From Experience to Experiential Learning' 8(1) *Asia-Pacific Journal of Cooperative Education* 67
- Hayes, Sharon, Brett Freudenberg and Deborah Delaney, 'Role of Tax Knowledge and Skills: What are the Graduate Skills Required by Small to Medium Accounting Firms' (2018) 13(1) *Journal of Australasian Tax Teachers Association* 152
- Howieson, Bryan, Phil Hancock, Naomi Segal, Marie Kavanagh, Irene Tempone and Jenny Kent, 'Who Should Teach What? Australian Perceptions of the Roles of Universities and Practice in the Education of Professional Accountants' (2014) 32 *Journal of Accounting Education* 259
- Ibrahim, Nabil and John Angelidis, 'The Relative Importance of Ethics as a Selection Criterion for Entry-Level Public Accountants: Does Gender Make a Difference?' (2009) 85(1) *Journal of Business Ethics* 49
- Jackling, Beverley and Kim Watty, 'Generic Skills' (2010) 19(1-2) *Accounting Education* 1
- Jackling, Beverley and Paul De Lange, 'Do Accounting Graduates' Skills Meet the Expectations of Employers? A Matter of Convergence or Divergence' (2009) 18(4-5) *Accounting Education* 369
- Jackson, Denise, 'Re-Conceptualising Graduate Employability: The Importance of Pre-Professional Identity' (2016) 35(5) *Higher Education Research & Development* 925
- Jones, Rob, 'Bridging the Gap: Engaging in Scholarship with Accountancy Employers to Enhance Understanding of Skills Development and Employability' (2014) 23(6) *Accounting Education* 527
- Kavanagh, Marie and Lyndal Drennan, 'What Skills and Attributes Does an Accounting Graduate Need?' (2008) 48 *Accounting and Finance* 279
- Kirk, Andrea K and David F Brown, 'Latent Constructs of Proximal and Distal Motivation Predicting Performance Under Maximum Test Conditions' (2003) 88(1) *Journal of Applied Psychology* 40
- Kolb, David, Stuart Lublin, Juliann Spoth and Richard Baker, 'Strategic Management Development: Using Experiential Learning Theory to Assess and Develop Managerial Competencies' (1986) 5(3) *Journal of Management Development* 13

- Low, Mary, Vida Botes, David Dela Rue and Jackie Allen, 'Accounting Employers' Expectations – The Ideal Accounting Graduates' (2016) 10(1) *e-Journal of Business Education & Scholarship of Teaching* 36
- McKenzie, Kirsten and Rober Schweitzer, 'Who Succeeds at University? Factors predicting Academic Performance in First Year Australian University Students' (2001) 20(1) *Higher Education Research and Development* 21
- Newstead, Stephen E, Arlene Franklyn-Stokes and Penny Armstead, 'Individual Differences in Student Cheating' (1996) 88(2) *Journal of Educational Psychology* 229
- Oliver, Beverley, 'Redefining Graduate Employability and Work-Integrated Learning: Proposals for Effective Higher Education in Disrupted Economies' (2015) 6(1) *Journal of Teaching and Learning for Graduate Employability* 56
- Pan, Peipei and Hector Perera, 'Market Relevance of University Accounting Programs: Evidence from Australia' (2012) 36 *Accounting Forum* 91
- Polidano, Cain and Rezida Zakirova, *Outcomes from Combining Work and Tertiary Study* (Report, Melbourne Institute of Applied Economic and Social Research, 2011)
- Precision Consultancy, *Graduate Employability Skills: Prepared for Business, Industry and Higher Education Collaboration Council* (Report, Precision Consultancy, August 2007)
- Quinn, Petrina and Brian Hemmings, 'The Role of Personal and Environmental Factors in Predicting Persistence and Satisfaction in Tertiary Agricultural Study' (Conference Paper, Australian Association for Research in Education Conference, Global Issues and Local Effects: The Challenge for Educational Research, 27 November–2 December 1999).
- Rebele, James and E Kent St Pierre, 'Stagnation in Accounting Education Research' (2015) 33(2) *Journal of Accounting Education* 128
- Reinsch (Jnr), Lamar and Annette N Shelby, 'Communication Challenges and Needs: Perceptions of MBA Students' (1996) 59(1) *Business Communication Quarterly* 36
- Satchakova, Liubov and Alex Taube, 'The Role of Self-Efficacy on Accounting Near-Graduate Students' Employment Outcomes' (2020) 10(2) *International Journal of Academic Research in Business and Social Sciences* 814
- Sawyer, Adrian J, Stephen R Tomlinson and Andrew J Maples, 'Developing Essential Skills Through Case Study Scenarios' (2000) 18(3) *Journal of Accounting Education* 257
- Sherer, Mark, James E Maddux, Blaise Mercandante, Steven Prentice-Dunn, Beth Jacobs and Ronald W Rogers, 'The Self-Efficacy Scale: Construction and Validation' (1982) 51 *Psychological Reports* 663
- Sin, Samantha and Nicholas McGuigan, 'Fit for Purpose: A Framework for Developing and Assessing Complex Graduate Attributes in a Changing Higher Education Environment' (2013) 22(6) *Accounting Education* 522
- Sithole, Seedwell T M, 'Quality in Accounting Graduates: Employer Expectations of the Graduate Skills in the Bachelor of Accounting Degree' (2015) 11(22) *European Scientific Journal* 165



- Spanjaard, Daniela, Tim Hall and Nicole Stegemann, 'Experiential Learning: Helping Students to Become "Career Ready"' (2018) 26 *Australasian Marketing Journal* 163
- Subramaniam, Nava and Brett Freudenberg, 'Preparing Accounting Students for Success in the Professional Environment: Enhancing Self-Efficacy Through a Work Integrated Learning Program' (2007) 8(1) *Asia-Pacific Journal of Cooperative Education* 7
- Tang, Mei, Kathleen D Addison, Danielle LaSure-Bryant, Rhonda Norman, William O'Connell and Joseph A Stewart-Sickling, 'Factors that Influence Self-Efficacy of Counselling Students: An Exploratory Study' (2004) 44(1) *Counselor Education and Supervision* 70
- Tempone, Irene, Marie Kavanagh, Naomi Segal and Phil Hancock, 'Desirable Generic Attributes for Accounting Graduates into the Twenty-First Century: The Views of Employers' (2012) 25(1) *Accounting Research Journal* 41
- Trede, Franziska, 'Role of Work-Integrated Learning in Developing Professionalism and Professional Identity' (2012) 13(3) *Asia-Pacific Journal of Cooperative Education* 159
- Tucker, Mary L and Anne M McCarthy, 'Presentation Self-Efficacy: Increasing Communication Skills Through Service-Learning' (2001) 13 (2) *Journal of Managerial Issues* 227
- Wang, Alvin Y and R Stephen Richarde, 'Global Versus Task-Specific Measures of Self-Efficacy' (1988) 38 *The Psychological Record* 533
- Wood, Robert and Albert Bandura, 'Social Cognitive Theory of Organizational Management' (1989) 14(3) *Academy of Management Review* 361
- Yap, Christine, Suzanne Ryan and Jackie Yong, 'Challenges Facing Professional Accounting Education in a Commercialised Education Sector' (2014) 23 *Accounting Education* 562

### **B Other**

- Chen, Gilad and Stan Gully, 'Specific Self-Efficacy, General Self-Efficacy, and Self-Esteem: Are They Distinguishable Constructs?' (Proceedings, Annual Meeting of the Academy of Management, 1997)
- Yorke, Mantz, 'Employability in Higher Education: What it is, what it is Not' (Series 1, The Higher Education Academy, 2006)