Embedding generic employability skills in an accounting degree: development and impediments.

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Abstract

This paper explores and analyses the views of, and effects on, students of a project that integrated the development of employability skills within the small group classes of two compulsory courses of the first year of an accounting degree. The project aimed to build, deliver and evaluate course materials designed to encourage the development of a broad range of employability skills: skills needed for life long learning and a successful business career. By analysing students' opinions gathered from a series of focus groups spread throughout the year, three prominent skill areas of interest were identified: time management, modelling and learning to learn. Further analysis highlighted the complex nature of skills development, and brought to light a range of impediments and barriers to both students' development of employability skills and their subject learning. The analysis suggests the need for accounting educators to see skills development an essential element of the path to providing a successful accounting education experience.

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Introduction

The embedding of generic or employability skills in the Higher Education (HE) curriculum has been of interest for many years and, as witnessed by this special edition of the Journal, continues to be of substantial interest to accounting educators. This exploratory paper reports on students' views and perceptions of the relevance of these skills to their degree studies drawing on a range of issues arising in relation to a skills integration project at a large Scottish University. The project aimed to develop, deliver and evaluate teaching material, in line with the University's strategies of Quality Enhancement and Employability. A strategy that encouraged students to develop a broad range of generic employability skills: skills needed for life long learning and a successful business career.

The project embedded skills development within the small group teaching of two compulsory level one courses of an accounting and finance degree programme: a management accounting course and a business statistics course. The course materials made clear and explicit reference to the skills based intended learning outcomes (ILOs): in addition to the subject based ILOs. The skills based ILOs included references to a very broad range of generic skills[1]. The skills selected represent a subset of those identified by previous studies investigating accounting graduates (see for example; Francis & Minchington 1999; Gammie et al., 2002; Hassall et al., 2003; Arquero Montano et al., 2001, 2004; Morgan 1997; Tempone & Martin 2003; Zaid & Abraham 1994). The new learning and teaching material was designed to provide students with opportunities to build their employability profile alongside developing their subject specific knowledge. This design was intended to encourage students to build their skill base as part of their pathway to higher levels of cognitive development.

The paper looks at three primary themes that arose from the analysis of student focus group transcripts: time management, modelling and learning to learn. These three issues are prominent in the data and, within this study, are indicative of students' attitudes to skills and their personal development of skills. By focusing on this limited range of issues the paper explores, analyses and brings to light a range of factors that appear to be important barriers, or impediments, to students' skill development within the context of accounting education.

The paper is structured as follows. The next section outlines the background to the project and the motivation for the research, including a review on the nature of the perceived skills gap, and how skills were integrated into the level one compulsory courses. This is followed by a section on research design before the discussion of the principle themes discovered from the focus group data. The paper ends with a discussion of the major issues arising from the results, including how students' skills development relates to the notions of 'threshold concepts': key concepts that when mastered transform a learner's understanding of a subject or discipline (Meyer & Land, 2003; Entwistle, 2005; Lucas & Mladenovic, 2007; Jack & McCartney, 2007).

Project motivation and background

Recent research in accounting education clearly shows that there is a perceived skills gap when investigating the opinions, attitudes and comments of relevant employers, students and recently qualified accountants (Arquero Montano et al., 2001, 2004; Gammie et al., 2002; Hassall et al., 2004; Francis & Minchington 1999). It is also clear from the literature that the provision of skills is neither easy nor straight forward (Tempone & Martin 2003). Further, Morgan (1997) refers to the tension between skills development and the provision of support for skills in higher education and notes that this tension is particularly high in vocationally-based degrees. Also Milner and Hill (2008) have found that some accounting academics have the attitude that there is "no time" for skills development in the accounting curriculum, due to

the demands of the discipline, accounting research and professional accreditation. Yet experience indicates that many first year students do not appear to develop appropriate learning strategies or possess the necessary skills to deal adequately with the contested nature of the business and accountancy disciplines.

The basic premise of the project was that skills are important for life long learning and employability, and that addressing the skills gap at an early stage in students' university studies is important in helping students to accelerate their cognitive development and provide the transferable skills required for life long learning, and by employers. This premise is in line with the current views of professional bodies and significant elements of the higher education establishment (see for example, IFAC, 2003, 2004 and 2006; SHEFC, 2005 and 2006). The combination of subject specific elements and generic skills provides *value added* in employability profiles of students (Arquero Montano et al., 2004). The challenge for academics in higher education is therefore to change what is taught and how it is taught to generate the value added (Tempone & Martin 2003, Stubbs & Keeping 2002). This project attempted to do just that: change the small group teaching of two degree courses to facilitate skills development alongside subject learning.

The courses chosen for this project were Introduction to Business Statistics (IBS), delivered in semester 1, and Management Accounting 1 (MA1), delivered in semester 2, of the 2005-2006 academic session. These courses were chosen primarily because the course coordinators were interested in students' skill development and together these compulsory courses, which are generally taken only by accounting majors, span the whole of the first year. The coordinators attained funding for the development and evaluation of the project from the University's Learning and Teaching Development Fund[2].

These courses are an integral part of the first year curriculum and provided a variety of different types of learning aims and outcomes. The different subject matter of the courses had an impact on the selection of the employability skills that were emphasised in each course. The different contexts provided the opportunity for students to develop skills from different perspectives whilst illustrating their generic nature. Both courses are often perceived by students as primarily quantitative. However, both also include a range of more qualitative learning outcomes, including critical analysis and critical thinking skills: vital generic skills that Jack and McCartney (2007) have recently encapsulated in their arguments for the importance of developing 'argumentative accountants'. In this project the development of critical analysis and decision modelling skills was envisaged at least in part as the desire to foster students' ethical and intellectual development (Perry, 1970; Kenefelkamp, 1999). A development process that requires students to move away from dualistic standpoints to learning (where questions tend to be seen as having clear 'right' and 'wrong' answers) towards more relativistic positions, where there is a recognised need towards accepting responsibility to evaluate alternative views and answers in real contexts.

The generic skills of critical analysis and evaluation are important in both statistics and management accounting, as these subjects rarely have definitive right and wrong answers. In statistics this is clearly seen as the discipline moves from the field of descriptive statistics to inferential statistics where understanding and evaluation become important for their understanding. In management accounting the need for critical evaluation becomes apparent in the choice between alternative techniques, for example between full and marginal costing, in different decision, or reporting, contexts. Similarly a modelling approach to problem solving was an integral and fundamental element of each course. The aim of the small group teaching for the business statistics course was to build statistical reasoning by improving students' statistical literacy and by applying statistical concepts and statistical models in

problem solving situations. The management accounting course placed particular emphasis on using a modelling approach to the understanding and critical evaluation of techniques and the choices between them in different contexts.

The employability skills were introduced in a cumulative manner and in association with core subject skills and learning outcomes. Each of the small class learning and teaching activities included multiple, and mixed, skills development tasks. The new learning interventions were designed to encourage students to build these skills and adopt learning strategies and positions that would aid their employability, including developing their intellectual maturity. Further, the skills elements, both those for 'preparatory' and 'in class' tasks, were made explicit within the ILOs and instructions for each tutorial and computer lab activity. The tasks set often included mini-cases or real world data in order to provide the contexts for inference, interpretation and evaluation, and often required students to model either the data or the solution processes. In both courses students were required or encouraged to use spreadsheets to both facilitate their modelling and to help them make their processes explicit in model form.

The next section deals with the approach taken to the evaluation of the project and the methodology adopted for this paper.

Research Design

From the start the project was designed to qualitatively evaluate the newly developed small group teaching, which was designed to enhance students' employability and life-long learning skills in a variety of ways. This early emphasis on the evaluation of the teaching interventions addresses the criticism that the design and development of teaching is often seen as a separate task (Milton & Lyons, 2003) which diminishes the instructiveness of the feedback and evaluation. Difficulties in the evaluation of the implementation were recognised from the start

of the project (detailed in MacIver, Milner and Stoner, 2005). Student focus groups, staff and student reflective diaries, interactive questionnaires, and post intervention debriefing sessions were used in the evaluation. This paper concentrates on the data from the student focus groups, which has proved to be the richest source of information and is recognised as a highly effective means for studying education and training (Field, 2000).

Seven focus group meetings per group were held: with three focus group sessions scheduled in each semester plus one end of year meeting before the degree examination, These meetings were interleaved with the new small group teaching interventions as indicated in Table 1.

Table 1 about here

As it was recognised that the management of the focus groups would be crucial to the gathering of high quality source data, the University's Teaching and Learning Service (TLS) agreed to manage and facilitate (mediate) the focus groups. Thus ensuring anonymity between the students and the course staff. This distance of the research team from the focus groups ensured an independent source of student data.

At the start of the academic year all first year students were invited to volunteer for the focus groups during a class session dedicated to explaining the nature of the project. Students were also encouraged to participate in other classes, by email and by virtual learning environment postings. Twenty-four students (25% of the cohort) volunteered, each having given informed consent to their involvement, and were organised into three focus groups. After the first focus group meeting student numbers diminished; with seven students attending all semester one meetings, and six students attending all semester two meetings.

The research team supplied the TLS mediator with questions which the mediator delivered in a consistent and, as far as possible, neutral manner across the focus groups: another advantage of employing a mediator who was not part of the teaching teams. The questions were intended to prompt student opinions on, and evaluations of, the small group teaching interventions and employability skills. The focus group sessions were recorded and independently transcribed, with the transcripts exceeding 62,000 words.

There is, of course, the possibility of bias arising in terms of student participation in the study. It is possible that the students involved in the focus groups were in some way affected by their involvement. However the use of an independent facilitator, whose research background includes the first year experience and transition to university, was expected to minimise, as much as possible, any such bias. The research team also considered that any such bias arising from participation was likely to be small in comparison with the personal changes students were likely to go through over the life of the project. It is also possible that there is a degree of self selection bias in that the students who volunteered to participate may not be representative of the class as a whole. Though attempts were made to minimise this bias by inviting and encouraging all students to participate, this is a recognised attribute of the method used to collect the data. This bias is a recognised limitation of the research and its conclusions and is more than offset by the richness of the data collected, which would not be possible via methods using more representative sampling.

The analysis of the transcript data was qualitatively evaluated in several phases. Initial reading identified themes (Milner and Stoner, 2006), this was followed by free form manual coding in NVivo by a member of the research team who had an informed view but who did not participate in the development of the small group teaching. Finally the primary researchers repeatedly read and reread the transcripts, using the coding to facilitate the

analysis. This mixed strategy was employed to help achieve an appropriate balance of analysis: exploiting the value of purposefully moving between closeness to the data and distance from the data. Closeness promotes familiarity and appreciation of subtle differences, whilst distance facilitates abstraction and synthesis of ideas and concepts. (Richards, 1998; Gilbert, 2002; Crowley Harré & Tagg, 2002; Richards, T, 2002; Richards, L, 2002)

Views and analysis

During the focus groups a large number of issues were raised and addressed: some raised by students, some in response to the facilitator's prompts. Some of these issues related to the subject material and others were of a general nature. This paper looks at three of the most significant and frequently raised employability (generic) skills themes that emerged from the coding and reading of the focus group transcripts . The broad skills areas addressed here being time management skills, modelling and analysis skills, and the overarching skill of learning to learn. All these skills being considered in the context of students' perceptions of, changing confidence in, and attitudes to the subjects they were studying. The following sub-sections address these issues in turn, using interpretations derived from the transcripts along with illustrative quotations of students' comments[3].

Time management: skills and attitudes

The focus group transcripts include many comments related to students' use and management of their time, sometimes unprompted but also prompted. For example, when asked to indicate what amount of time they were spending on their academic work:

> M: Okay, I'm just trying to get an idea of how much time you are spending outside the lectures on work…?
> S: I would say maybe 7 hours per week most. I'll do the work for the tutorials and the workshop say probably 4 hours a week just in management accounting, then maybe an hour for stats, just ….work, may be half an hour for finance if anything. ... Economics I will generally spend about an hour on, and then if for any reason I have missed a lecture during the week, then maybe I'll do a bit of reading, but tend to just amalgamate that in with any tutorial workings stuff...like 6/7 hours. [Feb2]

S: Well my work tends…is just for the …If I sit down to do the workshop or tutorial, I tend to do that every week. I try to do the question, it does take about an hour at least…yeah. If you had to get the right answer at all…you definitely sitting for an hour, either staring at the page blankly or trying to do something, so yeah… [Feb2]

These, and other similar, comments indicate fairly modest levels of time given students' class times of between 10 and 14 hours per week. Further, the transcripts don't include claims indicating not having enough time for academic work, except around revision and submission times. An interesting observation particularly when there is concern in universities that economic pressures are forcing students into paid work.

Earlier in the academic year when students were asked about which of a list of skills were important to them time management was recognised as relevant and in need of development:

S: I think maybe like your time management will need to change a wee bit, because…. have a chapter about it in school, would be a case of I don't know… but I think it would be a lot shorter. What time you need to set aside to do that chapter in university for that, I mean a university book, to understand it, so it's going to take maybe two or three reads to take it on, whereas in school it is a bit easier for you. It was straightforward enough, just got to adjust your timekeeping, maybe give space a time for it…., and don't underestimate the things you have to do. [Oct1]

S: Be able to study and manage your time, take notes in lectures. It's not like school where you get a lot more help. [Oct2]

These quotes illustrate that students recognise that independent study requires more time, as they find it more difficult. Therefore, they are going to have to manage their own time more actively. Further they realise the need to prioritise for themselves taking leads from feedback from staff, as shown below, rather than having specific direction:

M: Okay….you mentioned there about comments on work, what do you think is more important, feedback on your work or the grades?

S: You need the feedback because you want to know what you are doing wrong, what to improve on. What you are doing well and what you are not doing so well, and maybe you can adjust your time doing that, just like come back to time keeping, adjust your time to what your weaknesses are, and spend more time on those weaknesses. [Oct1]

At the start of the year students were asked about the skills they would be taught and did not include time management. It appears, from this and other evidence, that students did not

see the University to have a role here. Instead students mentioned a variety of skills,

surprisingly high amongst them was social skills, partly in the context of working with others,

for example:

> S: …it's going to be all your presentation skills, and I think one of the big things you learn
> from university just in a general way is how to get along with a lot of different types of
> people, and you will find you come across there is so many people you have never
> interacted with before, and you are sort of forced in your tutorial groups…..in your
> tutorials you might be forced in with people you don't necessarily like, and then to be able
> to sort of work round that and still produce an effective report at the end of it, …, even
> with somebody you don't particularly like working with, can be really invaluable,
> especially when you go into the workplace. [Oct1]
> S: Social skills would be quite a big thing … [Oct1]

Such comments are a precursor to the important background issues, or complexities, that

students face developing skills, or in their academic work. In the last semester whilst the

mediator was exploring students' preparation for tutorials, students explicitly raised the issue

of timetabling tutorial preparation time, and even the possibility of getting staff to introduce a

problem then leaving them to prepare for an hour before the formal class (another hour),

leading to:

> M: so do you prefer the idea of having a two hour slot, or would you prefer a time
> beforehand?
> S: Either or…I just feel that a bit more preparation in groups, like having it a little before or
> having a time slot, then you should know who you are dealing with and what you are
> meant to be doing, and what you are aiming for. Having the time before, as long as what
> we were getting told to do was actually covering it, I wouldn't really mind that, but apart
> from that…Well just basically that you prepare something that doesn't come up…So if
> they said, Go and prepare this and then you come into it…so wouldn't mind like going
> away… [Dec1]
> S: Problem being that some in the tutorials don't necessarily know each other that well, so
> that makes it a little bit difficult. But yeah I suppose so, I mean if you actually even
> schedule any time…it doesn't even need a tutor there, but schedule a time slot where there
> is a room available for people to go and meet and work on tutorial stuff and so do some
> preparation work, then that would be useful. [Dec1]

Here we can see students considering the desirability of staff taking on some of the

responsibility for managing students' time and being responsible for specific task direction.

Again social skill issues arise. We can see the students' comments are mixed. There are

references to difficulties with the amount of instruction, but others suggest the issue is lack of

confidence in knowing what is expected or what is the 'right' work to do. This suggests, as before, that time management acts as a mask or a proxy for their lack of confidence or their lack of social skills, and possibly an inability to take responsibility for their work. Further, students appear discontented when they have produced work that is not explicitly reviewed during the class, suggesting they see the work as having no other purpose. They don't mind spending time on work, if they feel the work feeds directly to, or is important for, the class. Independent study is not seen to be a priority: it appears not to matter to them.

Later in the year students seem to recognise for themselves that they had used time management as a mask for a lack of confidence or social skills, or even to avoid personal responsibility, as reflected here:

> S: I think its been going quite well actually. I don't think the workload's really increased. I think you're probably just more knowledgeable about what you're expected to do, so you maybe put in more work with the likes of the tutorials and the workshops, whereas at the start I think most people were really wondering what was expected of us and really didn't do as much preparations as they might have done. [March1]

It may well be that students are not spending enough time on their academic work nor possess the skills to allocate their time effectively, including their allocation of time between academic and other activities. Skilfully allocating time demands a degree of confidence and recognition that academic work need not be explicitly specified: that there need not be just one way to do the work. From the analysis of these and other comments of students, it appears that students' development of time management skills only comes when they possess the assurance of knowing the parameters of what they need to do for their academic work and have the confidence that comes with that knowledge.

Modelling: moving towards problem solving

The project and the newly designed interventions (tutorials and computer labs) placed particular emphasis on problem solving and the use of models and the modelling process to

support problem solving as important employability skills. As these skills are also an inherent part of the subjects of the courses they were explicitly introduced in a structured way; more so than the approach taken to developing time management skills, which do not have such a subject specific emphasis.

From the transcripts it is apparent that the students found it difficult to engage in the modelling process and to recognise that the modelling of data supports problem solving. Students also found it difficult to move away from their search for 'the correct' answer, which is counter intuitive to modelling building that emphasises processes and alternatives (Cleveland, 2005).

In relation to an early business statistics tutorial, students made it clear that they were not happy making decisions on the selection of data for modelling exercises. They had been told to select for themselves variables that they felt could be modelled appropriately from a large data set. Their reactions included:

> M: What sort of guidance were you given for doing the data analysis?
> S: I think the only things we were given were 100 firms with lots of data, … this massive, massive Excel spreadsheet and you had to pick five firms out of those 100. Analyse some data to do with that. Pick 3 variables you can discern from that data and then present them in a chart. That was the only guidance we were given, so there was no indication of what sort of variables they're wanting. If they want anything like averages or really sort of more in-depth statistical analysis you know the skewness and all that sort of stuff and how the data's presented and there was no specifics. You could pretty much go away and do whatever you wanted, as long as you had 3 graphs, 3 different variables, 5 firms. (Nov2)

Rather than seeing the preparation as a modelling exercise the students, here and in other focus groups, seemed to want to approach the tutorial as a suite of instructions, only they saw the instructions as incomplete. In particular though they were able to recognise the statistical analysis, there was little appreciation that modelling could be a reiterative process involving choices they had to make. Further, there is an indication that they saw at least part of the objective as looking for the particular variables that those who were in control (the teachers)

wanted: showing a reluctance to move away from the notion of 'a correct selection'. Students just 'want to do it'.

Further, rather than being intrigued by the requested analysis and modelling exercise, students seemed annoyed that there were '…no specifics' included in the instructions:

> S: Well, we were given a … … a sheet about what each column meant, like the meanings of the headings of the columns, but they didn't really say why you would use that one and why you would choose (Nov1)
>
> S: It's perhaps an exercise in interpretation, deciding what the lecturers want, but as far as we're concerned, we're looking for something a bit more specific. To say well, if you want that can we go away and do that rather than you just pick the 3 easiest. (Nov2)

The lack of engagement being exemplified in the last statement, picking the easiest rather than thinking about what the lecturer intended, emphasises the unwillingness to make decisions. On prompting from the TLS mediator about the types of models the students were expected to build for their tutorial work, a student commented:

> S: Was it not to help with the project? Maybe just at start of the project to get us, familiarise us with everything for the project. That's what I thought. [Nov2]

As illustrated here the students saw the analytical work as associated with an assessment rather than as a skill building or knowledge building exercise in its own right: a perspective that seems to act as a barrier to the development of their model building skills.

When the TLS mediator asked about the emphasis of modelling in the second semester interventions, after two interventions that included explicit model building elements (including tutorial ILOs), the student comments were direct:

> M: … do you think that the tutorials are covering skills like modelling alternatives and formulating problems?
>
> S: What are modelling alternatives? [Feb1]
>
> S: What do you mean by models? [Feb2].

A student who commented above was re–prompted:

M: So do you think you are covering the skill of formulating problems as well as solving them? or …

S: Don't know. I don't understand what you mean…. [Feb1].

These statements show a lack of appreciation of the modelling processes and, in conjunction with comments from the first semester, an instrumental and shallow focus towards problem solving. The joint approach of interventions over both semesters, as well as modelling based assessed coursework for IBS, does not appear to have materially changed the approach of students to problem solving and the notion of modelling choices. The need to model the underlying reality of the management accounting problems seems to have been lost on the students, despite the explicit instructions and ILOs. They appear to have failed to see the use of models, modelling processes or modelling building as useful for solving business problems.

Another student prompted on modelling alternatives said:

S: Different solutions…. That scares me, because I'm confused enough by the first one, then there is all these other ones you can do. It's just like, my brain explodes. [Feb2]

There is not just a reluctance to engage in modelling, and the inevitable choices, there is also uncertainty, if not fear.

There were indications of some change over time as indicated by comments in the last focus group in response to the mediator's question about their skills development:

S: I think you have a lot more choice in how you do it here, because I think at school they'd say, 'Oh I think you need this section, this section and this…' And here there's that question…[April1]

S: …And here…..yeah but….here just say, 'You are doing a report using what we've covered in lectures and use the dataset', so it's like…gives you a lot more scope for choice and…. I don't know, I guess you have to do a lot more planning before you can actually start the report, which would have usually been set by the teacher. [April1]

This notion of choice, which is an integral aspect of an understanding of modelling, is an implicit recognition by the student that there are alternatives: one of the core issues addressed in the next section of analysis.

Learning to learn: skills, attitudes and perspectives

In the preceding analysis references were made to background issues or complexities that shaped, distorted or inhibited students' skills, attitudes and development. A deeper analysis of the transcripts identifies that these complexities can also be seen as aspects of the 'learning to learn' skills that were considered an integral part of the initial project design. These 'learning to learn' skills are a collection of 'higher level' employability skills concerned with students' ability to manage their own learning; including views on the nature of the discipline, their attitudes to learning responsibility, their ability to contextualise their understandings, and their confidence, in themselves and their learning. A perspective of learning informed by the notions of students' positioning on Perry's scheme of 'ethical and intellectual development' (Perry, 1970; Kenefelkamp, 1999).

Looking to responsibility, amongst a wide variety of perspectives there are many responses that indicate that students have an understanding that learning is their responsibility and that they expect a change from the school situation;

> S: I think one of the biggest things with university is that it's nowhere near as structured as school was. At school you are very much led by the hand … whereas at university, you are given a lot of information, and there is a lot of additional reading you can do on top of that, so you have to manage what you want to look at ... [Oct1]
> S: So if you didn't turn up, your loss, you don't learn from it. [Mar1].

Two contrasting ways of expressing a recognition of personal responsibility, at different times of the year. Another focus group dialogue indicates related issues:

> M: Okay. ….whether you felt that your approach to your learning or your learning styles had changed since you came to university?

S: Yeaaaah….You have to do sooooo much more on your own and just sort of almost set yourself your homework and things like that, that you were getting set and you just have to have so much more self motivation, especially reading, so boring.

…

S: Yeah because like here I'm probably working every day or every couple of days sort of extra work just so I know what's going on, but at school I never did anything, like three weeks before the exam, then start going back to the start and going through it all and that worked okay. But the work here I don't like, and I just sort of figured that out now. I think it's especially difficult … [Feb2]

The students here display a range of attitudes, including a largely passive attitude at school, but indicate that whilst accepting some responsibility they are finding some aspects of the change problematic. Another student indicates a common feeling:

S: Obviously you need to do more stuff yourself, but I feel he should include that in his lecture notes as well. [Feb1].

An interestingly contradictory statement, supported in the dialogue towards the end of this section of the paper, showing students accepting responsibility to do "more stuff yourself" but wanting the lecturer to take, or at least share, responsibility by putting more direction in the notes. In terms of intellectual maturity this could be seen as indicative that students don't really accept responsibility but have adopted the notion of acceptance as we – the experts – have told them that is the 'right answer'. An interpretation that mirrors our experience that many students, especially first years, attempt to shift the responsibility for their learning to us by demanding 'correct answers'.

There are clear links to the issue of time management. As these students indicate it is not lack of time, *per se*, that is an issue for them; rather it appears that they are not doing work as they haven't accepted responsibility for their own learning. Also, this lack of responsibility is linked to the students' notions in relation to choices in modelling. They appear to want us to make the choices. More positively however we see some moves to more relativistic positions, including:

S: I don't know. I think the problem is that school system at the moment, sort of learning to pass. That's where we sort of get the bad problem solving and learning to learn skills from, but the way they can improve it is … I don't really know, … basically learning to learn is you know you have the knowledge of the subject opposed to memorising the answer, and problem solving is, you get a certain question, and in your mind some people have the … the procedure already, and em….whereas problem solving you need to adapt and be able to take different routes … you can't do that with … I think all these things you learn from experience more than anything. … Aside from that I can't really I can't see any way of improving how to learning to learn. It's all about just understanding the subject, rather than learning parrot fashion. [Jan2]

S: I think I'm getting my head round it now. … whenever I think of anything now, I think, you know don't just think about one thing, you think oh it could be taken from this angle and so on. … you know it's kind of taken skill to learn from employability type skill you know….You know if you are going into sort of accounting profession….Well if you're dealing with financial accounting, it's all like straight debt rules and so on, but even if you were doing financial accounting and so on…sort of stuff I've learned from management accounting is…you know, take ideas going round from different angles and so on. So it's quite good to think I've actually taken that and using it in other things, not just management accounting. [Feb1]

Not only have these students, amongst others, realised the need to accept less dualist modes of understanding they had also recognised that some subjects are less 'straight' than others. In addition some students have been able to apply this more mature approach to other disciplines and to contextualise their understandings and to adopt 'deeper' approaches. Though this is encouraging the non-reflection of this maturity in relation to making modelling choices is a concern: a concern possibly related to confidence. There are indications that students see this move away from dualistic notions of understanding uncomfortable, as predicted by Perry (1970).

M: Okay, well this idea of there being no right and wrong answers, are you happy with this issue of having to make the choices?
S: I don't know…like for me I think there is total lack of confidence. Just go ahead and put answers in, like you kind of think you hum and haw for ages. Like was that really right….?
S: …But then they say there is no right answer, or you've just got to make assumptions and just try and get to an answer and stay at what you assumed, but the you go into tutorial and he'll say, 'What did you get?', and you'll say, 'No, I'm wrong'….so we are just totally contradicting ourselves. [Feb2]

Here we can see that the lack of confidence relates to the need to make choices. As Perry's (1970) model shows: the move towards multiplistic notions of reality, and the need to make and justify choices (as in both modelling and critical analysis), is associated with a drop in

confidence. This is an important contrast against earlier comments that clearly indicate that students see confidence as important, and enabling. Yet other students show a degree of acceptance of uncertainty, for example following a similar prompt:

> S: It's kind of like opened my mind up more. Before when I used to do a question I'd say, that's the answer, argue about it, but as soon as you get the answer you think, but what if you add this or if you add that, so sometimes you get worried – you could end up writing something like 8 answers for the same question or something. I think it's ok because he [the lecturer] says as long as you write down a viable explanation as to the assumption you've made, you get marks for it obviously, unless it's a really stupid one. If you kind of argue for the assumption you've made then you should get marks for it. Maybe not all the marks, but you might get a bit of the marks rather than just writing down things without explaining why you've used those figures. [Mar1]

This could be read as a reflection of the Perry model (1970) prediction that students' moves into the relativistic sphere are associated with increases in confidence. However, another reading might indicate that some of the student's comfort with the notion arises from that student's perception of how assessments are going to be marked, which may be a worrying reference to an instrumental (shallow) approach to learning.

We can see that students' lack of confidence and lack of readiness to accept responsibility are acting as inhibitors, or barriers, to their development of the more commonly addressed employability or generic skills.

In the final focus group, just before the end of year exams, the moderator asked about skills development and students raised learning to learn: indicating that they were aware that learning to learn is an important skill. The subsequent dialogue illustrates students' interpretation and development of this skill.

> M: What does that mean? [Learning to learn.]
> S: Well in school I suppose it's always really structured how you have to learn and you've got a test then and you've got to know this by then and you've got whatever. You've got an exam and you've got estimates[4] and stuff, so, and you are told what's going to be in them and….what the questions will be like and…so it's all really you are told what to do, but here it's like all this information is thrown at you and you sort of need to work out what's most important and how you yourself can sit down and learn it and understand it

so…It's just harder because you have got to push yourself into it because nobody else is going to….

This comment shows some progress towards intellectual maturity and recognition of the need to change in the transition phase of moving to University, especially the increased need to take on responsibility for learning and the need to deal with uncertainty and ambiguity in instructions. The dialogue continues:

> M: So anyone else think they have got the measure of learning to learn?
> S: Well I don't think I've got it but….(laughter)…it's coming slowly, when we first mentioned it we were all like eh? But now….Last term I didn't do any work basically, but then this term I've realised just how much I need to do on my own, and just get down and do it, and I don't know I was doing most of the time.
> S: Yeah it's…like I did work, but then I've got nothing to show for it and…now…Like I think second year will be much better because I'll know the types of things that I need to be doing, and all the reading and stuff. And although like…oh this is reading…for some reason, you just never really did it….
> …
> S: When you know you have not got an exam until you know…like 8 months away, it doesn't seem important, and I didn't do any of that stuff, and now I'm panicking, it's my own fault, I mean, I'm having…I just…because we've never had to do anything like that. I don't think it was really made very clear. I didn't think they had reinforced it very much, because although we're meant to be older and doing stuff on your own, we have….just….like a lot of us have just come from school anyway. Like I think a little bit of help would not hurt. [April1]

Here we see further illustrations of students' change but tinged with caution and a recognition of the slowness, complexity and difficulty in doing so. There is also a positive side, a forecast of hope: that "… second year will be much better". The last part of the final quote however shows a reluctance to take full responsibility. Although this looks like a contradiction to the earlier statement, it can also be seen, along with other comments, as reflecting a lack in confidence and reflects the complex nature of skills development. On a more positive note, later in the same focus group:

> M: And how do you feel about that…having that freedom, that choice…?[April1]
> S: I like it but then there is also sort of an aspect of uncertainty. You are never sure you are doing it right and you don't know if you are approaching it the right way…but it's good, because it feels like you are doing more. It's more your own project, it's not just….like…I don't know. At school everything used to be the same, but I don't think that will happen here. [April1]

This student is showing a preference for choice and relativity, albeit with a slight note of caution, and is seeing uncertainty as a contextual reality rather than as primarily a cause for a lack of confidence.

Discussion and concluding remarks

This research has explored and analysed the views of, and effects on, students of a project to integrate employability skills within the first year of an accounting degree by analysing students' opinions gathered from a series of focus groups. There are clearly limitations to this analysis because of the scope of any single case study, the possible selection bias, the nature of longitudinal case study research, and the qualitative nature of the data and analysis. There is therefore the need for more research both on this project and on attempts elsewhere to integrate skills in accounting degrees. The results, however, indicate some important insights into the issues that potentially hinder the attempts of accounting educators to respond to the ever present demands of government, funding bodies and the profession for us to do so, and indicate important reasons why we ought to persevere in doing so.

The results suggest the students were not able to engage with or develop all of the subset of employability skills the courses emphasised. They reported difficulty in managing their time, in engaging in modelling exercises and problem solving, and were reluctant to take responsibility for and to have a positive attitude towards learning to learn. The students seem to be lacking in confidence, reluctant to make their own decisions and appeared to want to shift responsibility for the quality or correctness of their work to others.

Our first observation is that the integration of skills into the curriculum is complicated. Difficulties were expected but not to the extent or of the nature encountered. We were aware, for instance, that students' position on their path of 'ethical and intellectual development' (Perry, 1970) was important to their conception of and approaches to the subject matter of the

courses. However the impact their stance had on their perceptions and development of skills was unexpected. It is clear that students' lack of confidence about making choices and their reluctance to accept relativistic stances to problems in context has had negative affects on their time management and their modelling skills development. Relating this finding to the idea of 'threshold concept' (Jack & McCartney, 2007; Lucas & Mladenovic, 2007; Entwistle, 2005; Meyer & Land, 2003), we can therefore see students' position on the path of intellectual development as a 'threshold concept' in terms or their skills development, as well as being related to their comprehension of the subject. It appears that movement towards relativistic ways of thinking could be seen as an essential prerequisite for both lower and higher level employability skills. This is perhaps unsurprising in relation to the higher level skills such as critical analysis, which by their nature are related to Perry's stages or positions, but that this sort of intellectual maturity is important to other employability skills such as time management and modelling is a new observation. A further implication of this observation is that in this context we could, subject to further research, use the ideas in Perry inspired work (e.g. Kenefelkamp, 1999) to analyse students who appear to show traits of 'retreat to dualism': a path of student development that is harmful not just to their intellectual development but also to their development of skills.

The analysis also indicates that the use of explicit skills based ILOs (intended learning outcomes) is problematic in that it appears that students do not use them in the way intended by the course teams. Their inclusion in the documents for each class intervention was intended to add to the information that students would use to guide their work. However, students did not appear to be able to use them to guide their skills development. The focus of ILOs on outcomes does not help students focus on the activities required to achieve them: a finding consistent with the argument of Entwistle (2005). Indeed there are hints in the analysis that students build reasons for non-preparation in part on this inappropriate focus of

the ILOs. So even at the individual learning activity level, the only level at which Hussey and Smith (2008) thought they might have a role, the utility of ILOs is in doubt.

The analysis suggests the need to deploy strategies for building students' capacity to develop relevant skills across their whole degree experience, and that effective strategies need to consider the interrelationships between personal experiences and skills, including the management of confidence, decision making and handling disparate information. Further, it is important to do this in a way that engages and motivates students to develop their skills, by considering in more detail aspects such as students' social contexts and the need to give students time to develop in environments that are relevant to them.

To an extent also we might see some aspects of skills development as paralleling the needs of students' intellectual development: not as 'merely building skills' (a view of some faculty who believe skills have no place in the higher education curriculum). In this light we need to see skills development not as something that can be ignored in the accounting curriculum, or seen as a necessary evil forced on us by educational bureaucracy and the profession, but an essential element of the path to providing a successful accounting education experience.

Acknowledgement

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Tables

Table 1: Timing and sequence of interventions and focus group meetings: 2005/06			
Week no.	**Focus Group Meeting.**	**Small Group Interventions.**	**Notes**
1			Start of IBS & semester 1
2	October		
3-5		1 & 2	
6	November		
7-10		3,4 & 5	
11	December		
12			End of IBS teaching & semester 1
			[Christmas break – 2 weeks]
13			Start of MA1 & semester 2
14	January		
14-17		6 - 9	
18	February		
18-21		10-13	
22	March		End of MA1 teaching & semester 2
			[Easter break – 3 weeks]
24	April		
26-30			Degree exam period (for courses in both semesters)

Notes

[1] The skills covered included; taking responsibility for learning; effective team work and work management; effective written, oral and visual communication and presentation skills; IT and data handling skills; critical analysis of data, theory and sources; model building choices, application and evaluation; critical evaluation of, and searching for, alternative solutions; effective case analysis and contextual learning; and combining and synthesis of ideas. Further details of the project including details of the skills covered are reported in MacIver, Milner and Stoner (2005) and Milner and Stoner (2006).

[2] Details of the courses are available from the Department's website at www.gla.ac.uk/departments/accountingfinance/.

[3] Transcript quotes are all from individual students, an interchange or conversation is indicated thus; S indicates student, M indicates mediator (the independent LTS consultant). The month and focus group number are indicated in brackets.

[4] Estimate here refers to the school teachers' estimates or forecasts of the questions and topics that are likely to be set in the public examinations.