

Calls to Change: Embedded Career Planning Process (CPP) into Accounting Programme

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Abstract In today's business environment, academic qualifications are not enough. There is an increasing need for people who have a wide range of skills as well as professional or technical competence. Organisations need multi-skilled people and flexible project teams that can be put together to accomplish the moving tasks in the new world of work. So although technical and professional skills are as important as ever, organisations are now also seeking people with an array of employability or soft skills - people who can manage themselves, can work effectively with colleagues and customers, who can think creatively and can take responsibility. A few years ago, in response to a call from some academic and professional groups, accounting curriculums across the country were revised to include instructions aimed at improving students' knowledge, skills, and competences which would go beyond their technical knowledge. These skills included, communication skills, analytical skills, presentation skills, team orientation, critical thinking, to name only a few. This paper is conceptual study to explore embedding the career Planning process (CPP) into accounting programme. The paper concludes that CPP is a structured and supported process undertaken by an individual to reflect upon their own learning, performance and/or achievement and to plan for their personal, educational and career development. CPP cover generic skills which everyone needs to be a fully rounded and well educated person, regardless of academic subject. CPP' skills include Written, Oral and Visual Communication Skills, Information Skills, research skills, Working with Others, IT Skills, Working with Numbers, Solving Problems and Improving your own Learning and Performance. CPP' skills - as generic skills - will be needed in the employment after university in addition to the specialist knowledge. By developing these skills now, the students can help make the transition to employment more smoothly later on.

Keywords: *accounting education- career planning*

Cite This Article: Adel Ahmed, "Calls to Change: Embedded Career Planning Process (CPP) into Accounting Programme." *Journal of Business and Management Sciences*, vol. 4, no. 1 (2016): 12-19. doi: 10.12691/jbms-4-1-3.

1. Introduction and Background

In recent years, measuring the efficiency and effectiveness of higher education has become a major issue ([1,2,3]). National governments are now demanding greater public accountability for funds invested. Seeking feedback is an important and an integral part of guiding the improvement efforts, working on the teaching style, and designing a module or a lecture. We need to know how good we are, and where we are on our road towards teaching and delivering the right skills for the market Labour.

Research has shown that students are best placed to evaluate many aspects of teaching quality, and their ratings are valid, multidimensional and quite reliable. Higher education in the UK can take justifiable pride in what it has achieved over the last 30 years. It has expanded opportunities: 1.6 million people are students in higher education. Almost a third of young people now go into higher education from school and college, and there are even more mature students than younger ones [4]. Higher education has adapted as the needs of students and

other clients have changed. It has maintained its international standing in research, introduced new approaches to learning and teaching and to quality assurance, and has greatly improved its cost-effectiveness. It continues to produce first degree graduates quickly and with low drop-out rates compared to other countries. All this has been achieved through the commitment of those who work in higher education.

Higher Education is recognised as the place which produce future employees by teaching the current students how to become employable that is, how to develop a range of generic, transferable skills during their university life. Researchers from various disciplines are exploring the relationship between skills, higher Education curricula and employability in a variety of professions [5,6]. Research in accounting education evidently indications that there is a perceived skills gap between the academic curriculum and the opinions, attitudes and comments of relevant employers, students and recently qualified accountants [7,8].

Practitioners and academics agree that accounting educators must encourage students to develop strong communication skills [8,9,10,11,12]. Public accountants rated written and verbal communications higher than any

other educational subject in a survey to assess what courses to include when designing 150-semester-hour programs [13]. A practice analysis commissioned by the Institute of Management Accountants [14] indicates that writing skills are among the most highly rated of the required “knowledge, skills, and abilities” for successful management accountants. Similarly, in an earlier survey, practicing accountants ranked communication skills higher than technical skills [15]. Unfortunately, many have criticized accounting graduates’ ability to communicate [16,17]. To address the profession’s concern, educators must help students improve their written and oral communication skills. Evidence suggests that many accounting programs now incorporate activities in their accounting courses to promote the development of communication skills [18].

Academic qualifications are not enough. There is a need in most jobs for people who have a wide range of skills as well as professional or technical competence. The nature of work has changed. It is becoming increasingly global, information and communication technology orientated. Organisations need multi-skilled people and flexible project teams that can be put together to accomplish the moving tasks in the new world of work. So although technical and professional skills are as important as ever, organisations are now also seeking people with an array of personal transferable skills - people who can manage themselves, can work effectively with colleagues and customers, who can think creatively and can take responsibility.

Accounting professionals, employers, and college graduates in accounting have expressed the concern that the recent accounting graduates are inadequately prepared in oral and written communication skills. It is becoming increasingly apparent that for today's accounting graduates, communication skills, both written and oral, are at least as important as technical skills.

Given numerous calls from the accounting profession to emphasize nontechnical skills in accounting programs. Academic should embedded different methods in order to endorse critical thinking, innovation and employability skills and abilities which is important for success in the business world. During the past decade, the message to accounting educators has been clear: Students require more than technical skills to be successful in today's business environment. The American Accounting Association, the American Institute of Certified Public Accountants [20], the largest public accounting firms (Perspectives, 1989) [21], and the Accounting Education Change Commission (AECC, 1990) all have recommended changes to the accounting curriculum. Employers want to hire students who work well with others, have good communication skills, and have strong leadership skills. Studies have repeatedly argued that business students must develop more than technical skills to succeed ([19]. The importance of strong communication skills has long been recognized by researchers and professionals. Estes's (1979) results show that practicing accountants and educators consistently ranked communication skills as more important than specific technical skills. However, Rebele ([22]) surveyed students and did not find similar results. His data suggested that accounting students ranked technical skills higher.

Since Rebele's study, much attention has been devoted to the importance of communication and other nontechnical skills in the academic and professional literature. Changes in the accounting curriculum have often been suggested (AICPA, 1988; Perspectives, 1989), as well as ways to improve the teaching of nontechnical *skills* ([22]). The activities of the AECC and numerous articles have heightened educators' awareness of the need to incorporate communication and other nontechnical skills into the accounting curriculum. Motivating students to improve their nontechnical skills is an important goal for accounting educators. Students are unlikely to work diligently for improvement unless they are convinced that these skills are critical to success in the work environment.

More programs are including communication skills in their accounting curricula, often integrated into accounting courses. May and May ([23]) report that over 50% of survey respondents stated that their undergraduate programs integrated communication skills instruction into accounting courses and many other respondents reported plans to offer integrated skills programs. Dow and Feldmann ([24]) report that over 55% of survey respondents require their intermediate accounting students to complete written assignments and/or oral presentations, further evidence that writing is integrated in accounting programs. Prior literature has highlighted the need to increase attention given to communication skills and many authors have shared suggestions on ways to effectively incorporate writing into the curriculum (for example, Scofield and Combes [24]. A common conclusion is that the integrated approach (including writing assignments in accounting courses as opposed to having separate writing courses) is most effective (Gabriel and Hirsch [26]; Hirsch and Collins [27]; Laufer and Crosser [28]). As accounting educators strive to develop integrated skills program, it is important to consider the most effective ways to design and deliver assignments so that students recognize the importance of such non-technical skills to their future success as professional accountants.

In general, information on how these assignments affect students’ perceptions and motivation is lacking. A high motivation level is essential to successful learning (Streuly [29]). Accordingly, Scofield and Combes ([25], p. 72) explicitly identify “establish motivation for writing” as a key component of an effective writing assignment in accounting classes. The authors describe other essential elements of writing assignments:

“Design a process-oriented assignment, Communicate grading criteria to students, and Grade with a primary traits-checklist.” (Scofield and Combes, [25], p. 79). Their main concern was that students perceived the written assignments as improving their understanding of accounting theory concepts. Students’ written comments about the course suggest that some students valued the writing assignments but the authors did not systematically measure any change in student attitudes before and after implementing their writing program.

Friedlan ([30]) did systematically measure and compare the attitudes of two groups of students with respect to the importance of writing skills. One group was enrolled in a traditional introductory accounting course and the other group was enrolled in a nontraditional course. The non-traditional course focused on a user-orientation to accounting and used mini-cases and current news items as

well as encouraged students to discuss assignments in small groups. At the beginning of the semester, there was no significant difference between the two groups of students with respect to their perceptions of the importance of writing skills. At the end of the semester, however, students in the nontraditional course had significantly increased their ratings of the importance of writing skills to success in the course and in accounting careers. The perceived importance of writing skills by students in the traditional course did not change over the semester. It is not clear what may have specifically affected students' attitudes in this instance since many aspects of the two courses were different, not just the presence of, or administration of the writing assignments. Our need to enhance student motivation was brought to light by students' responses to the integration of writing assignments into our accounting courses. Several years ago, cost accounting professors at our college began requiring students to write three to four management summaries per semester. Each management summary required the student to summarize a cost accounting related article (from Wall Street Journal, Management Accounting and Journal of Cost Management) in one to two pages for a specific audience. Management summaries in total comprised fifteen percent of the course grade. These professors fielded a number of student complaints related to the inclusion of writing assignments in an accounting course. Students were particularly upset that their grades for writing assignments were affected by their writing ability.

2. Calls to Change

There are four reports for integrating non technical skills into higher education:

- The National Committee of Inquiry into Higher Education (NCIHE) known as the *Dearing Report* (1997)
- QAA Guidelines on HE Progress Files (2000)
- The UK Government White Paper The Future of Higher Education (January 2003)
- Measuring and recording student achievement Report of the Scoping Group chaired by Professor Robert Burgess (October 2003)

The transferable skills that employers identify tend to be those that support organisational performance. They may be identified as follows:

- Interpersonal skills
- Communication skills
- Self-management skills
- Intellectual skills

2.1. The Dearing Report

Over 1700 pages report cover recommendations on how the purposes, shape, structure, size and funding of higher education, including support for students, should develop to meet the needs of the United Kingdom over the next 20 years.

The Dearing Inquiry into Higher Education (1997) recommended the introduction, over the medium term, of an HE Progress File comprising:

- A transcript recording student achievement which should follow a common format devised by institutions collectively through their representative bodies;
- A means by which students can monitor, build and reflect upon their personal development (Personal Development Planning/Recording).

Source: <http://www.qaa.ac.uk/cmtwork/progfileHE/contents.htm>.

The Government, in welcoming this recommendation, looked towards the sector representative bodies to carry this forward. Following a sector-wide consultation exercise, a joint policy statement was approved by the Board of Universities UK at their meeting on 14 April 2000. The statement was circulated to UUK members with an invitation to take up the policy recommendations, if institutions had not already done so, and to go beyond them if they wished.

In February 2001, Universities UK, the Standing Conference of Principals (SocP) and QAA produced Guidelines for HE Progress Files (<http://www.qaa.ac.uk/cmtwork/progfileHE/guidelines/progfile2001.pdf>) to assist universities and colleges of higher education in developing and introducing Progress Files.

Through this process Personal Development Planning (PDP) has acquired:

- A definition, as: *'a structured and supported process undertaken by an individual to reflect upon their own learning, performance and / or achievement and to plan for their personal, educational and career development'*;
- Objectives related explicitly to student development; to improve the capacity of students to understand what and how they are learning, and to review, plan and take responsibility for their own learning;
- A timescale for implementation with students (by the academic year 2005-6) agreed by the sector through its representative bodies.

In addition, following the recommendation in the Dearing 16-19 review that the National Record of Achievement be 'revised and relaunched', and a range of pilot and demonstration work, the Consultation Document '14-19: Extending opportunities, raising standards' announced that the new DfES Progress File will be made available to schools and colleges. Progress File materials. *'provide guidance and working materials to help those from 13 upwards review, record and present their achievements, set goals and make progress in learning and at work.'*

This new approach in schools and colleges therefore fits well with the developments in PDP within HE, and PDP practice is becoming more established.

More recently the 2003 Higher Education White Paper promises a review of 'the progress being made on the use of transcripts and personal development portfolios' which are to be used 'to enable learners to understand and reflect on their achievements, and to present those achievements to employers, institutions, and other stakeholders' (section 4.8), and also a review of 'current methodologies for recording student achievement...' (section 4.9).

How can PDP support achievement of institutional and governmental policy objectives, particularly in respect of:

- Widening participation in higher level learning.
- Enhancing student learning.
- Supporting student employability? Here we offer:

- A conceptual framework in which to locate the use of Personal Development Planning / Progress Files;
- Further suggestions on the potential benefits of the use of PDP to meet these student, institutional and governmental objectives.

2.2. QAA Guidelines on HE Progress Files (2000)

PDP Progress Files as diagram below:

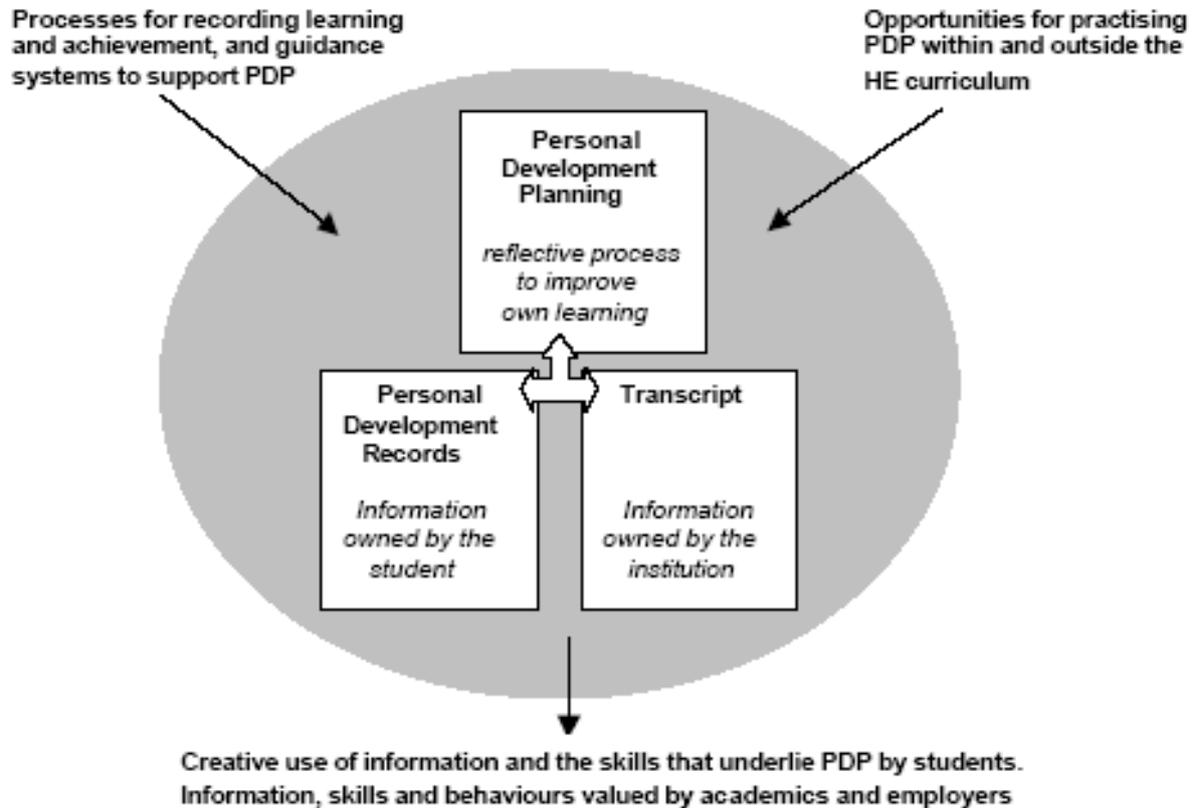


Figure 1. The concept of the HE Progress File

A "Progress File" for HE

a means by which students can monitor, build and reflect upon their personal development

Recommendation 20 of the Dearing Report HE Progress File consists of 2 elements:

A transcript to record achievement in a common format

A means by which students can monitor, build and reflect upon their development (PDP)

"Personal Development Planning could be said to be just a new way of articulating existing principles and practice which many academic staff feel they are developing in students through the traditional academic process"

Centre for Recording Achievement "Beyond the 2.2"
The Association of Graduate Recruiters Briefing Paper:
Guide to Progress Files. July 2002

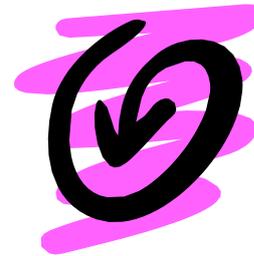
Encouraging students to be:

- self-aware
- self-evaluative
- able to learn from feedback
- able to plan
- able to take responsibility for their own progress
- able to realise the potential of what they have gained

in HE for their future development

(Rob Ward (2002))

Cycles of recording, self-reflection, target setting, action planning, monitoring in relation to:



- academic learning and development
 - skills development
 - career management
- (Rosie Bingham (2003) Sheffield Hallam University, PDP Working Group)

QAA requirement relating to the Personal Development Planning (PDP) element of Progress File for all HE awards from 2005/6

<http://www.qaa.ac.uk/crntwork/progfileHE/contents.htm>

• PDP is a 'a structured and supported process undertaken by an individual to reflect upon their own learning, performance and/or achievement and to plan for their personal, educational and career development'.

- Principle behind PDP is to help students
 - become more effective, independent and confident self-directed learners;
 - understand how they are learning and relate their learning to a wider context;

- improve their general skills for study and career management;
- articulate their personal goals and evaluate progress towards their achievement and encourage a positive attitude to learning throughout life.

- 2005/06 start date for PDP for all HE awards.

Progress files are intended to:

- Support a more explicit representation of achievements within programmes of study, an aid to students from diverse backgrounds
- Encourage more consistency in the recording of these achievements
- Foster an appreciation of lifelong learning amongst students
- Develop greater self-reflection and action planning skills amongst students to take with them through their programmes of learning, into the workplace and other aspects of their lives

Add value to the student learning experience

Student progress files consist of the following elements:

A transcript recording student academic achievement, which should follow a common format devised by institutions

A process of personal development planning, which is the means by which students can monitor, build and reflect upon their personal development, leading to the production of **personal development records**. So progress files contain both personal and academic records, sometimes abbreviated as PARs. Progress files may serve a number of purposes and potential audiences, including the student and other HEIs who wish to verify achievements (for transfer, for APL, for subsequent awards) prospective employers.

The Quality Assurance Agency (QAA) recommends and wishes these elements of student provision to be in place across the higher education sector, no later than October 2005.

QAA national 'deadline' of 2005/6 for universities to introduce elements of Progress Files for all HE students

2.3. The UK Government White Paper *The Future of Higher Education*, published in January 2003

The HE White Paper

"...we will review the progress being made on the use of transcripts and personal development portfolios. We want them to be used to enable learners to understand and reflect on their achievements and to present those achievements to employers, institutions and other stakeholders."

- Measuring and recording student achievement Report of the Scoping Group chaired by Professor Robert Burgess October 2003

Recommendation 6:

- The need to represent not only subject based learning but also 'personally recognised learning' and learning in respect of the development of such capabilities as self-evaluation, analysis, and problem solving.

Source:

<http://bookshop.universitiesuk.ac.uk/downloads/measuringachievement.pdf>

3. What does the Labour Market Need?

In today's business environment, academic qualifications are not enough. There is an increasing need for people who have a wide range of skills as well as professional or technical competence.

3.1. Employment Prospects

"We want people who are not just good academically, but who have good social skills and are well organised" John Hume, Director, Human Resources, Glaxo-Wellcome Research and Development

"Are you right for ICI?...conceptual and analytical thinker...strong personalities...well developed influencing skills...make things happen...interest in your specialism...conceptual thinker and achiever" ICI Recruitment brochure

"As well as intellectual ability, the selection panel will be looking for evidence of good inter-personal and communication skills, initiative and determination and management potential" Civil Service Advert

"We expect you to demonstrate: initiative, leadership, thinking and problem-solving skills, communication skills, ability to work with others, creativity and innovation, priority setting" Procter and Gamble Recruitment Brochure

4. The Challenge

The challenge to educators is therefore three parts,

- 1- how to respond to the substantial pressures to demonstrate provision of Progress Files,
- 2- how to ensure that such provision displays pedagogical coherence and academic validity
- 3- and to what extent do students prepare throughout their University career for their futures?

5. What is CPP Career Planning Process

CPP is a structured and supported process undertaken by an individual to reflect upon their own learning, performance and/or achievement and to plan for their personal, educational and career development.

CPP cover generic skills which everyone needs to be a fully rounded and well educated person, regardless of academic subject.

CPP' skills include Written, Oral and Visual Communication Skills, Information Skills, research skills, Working with Others, IT Skills, Working with Numbers, Solving Problems and Improving your own Learning and Performance.

CPP' skills - as generic skills - will be needed in the employment after university in addition to the specialist knowledge. By developing these skills now, the students can help make the transition to employment more smoothly later on.

5-1. Aim

This CPP element lays the foundation for successful personal, academic and career progression by encouraging students to develop core skills and competences.

5.2. Intended Learning Outcomes

Upon successful completion of this element students should be able to:

- Diagnose existing personal and academic skills within the context of the programme of study
- Take responsibility with some support for their own learning and development
- To reflect on and evaluate academic progress

On successful completion of the portfolio element of assessment, students will be able to demonstrate evidence of achieving the appropriate skills and competences identified at [Table 1](#) below.

Table 1. CPP competences

Personal
Skills audit (self assessment)
Identify the skills you have developed
Learn about the transferable skills for which employers look
Reflect on what motivates you
Consider your personality and the types of work you would fit into
Time management audit
Personal Development
Getting started at university
Critical thinking
Problem solving
Time management
Diversity/culture
Group Skills
Group working
Meetings
Team working
Communication
Written and Oral Communication Skills
Presentation Skills
Note-Making
Academic
Introduction to study skills
Learning methods
Reflective practice
Research skills
Introduction to Portfolio concept
Numeracy skills
Literacy skills
IT skills
Career
Developing a CV
Understand the purpose of a CV, what employers are looking for and sources of support
Prepare an effective CV appropriate for work experience, part time or voluntary work, or graduate level jobs
Future Choices/Employability
Ethical awareness/Ethical issues – eg plagiarism/cheating

5.3. Principle behind CPP is to help students:

- become more effective, independent and confident self-directed learners;
- understand how they are learning and relate their learning to a wider context;
- make the transition to employment more smoothly later on.

- articulate their personal goals and evaluate progress towards their achievement and encourage a positive attitude to learning throughout life.

5.4. Outcomes

The potential outcomes for the module are to:

- Diagnose existing personal and academic skills within the context of the programme of study
- Take responsibility, with some support, for their own learning and development
- Reflect on and evaluate academic progress

This is evidenced by students completing the following:

- A Reflective Portfolio
- Reflective considerations of CPP activities
- Reflective considerations of Personal tutorials
- Collection and presentation of evidence of skills development
 - Self analysis, literacy, numeracy, IT competence diagnostic tests
 - Additional work resulting from diagnostics
 - Evidence of academic writing skills – essays, reports, learning logs etc
 - CV
 - Evaluating progress/Action planning

5.5. Student Portfolio

Students are required to build a portfolio of evidence for submission for the CPP module. This is also linked to activities within the personal tutor scheme.

5.5.1. Purpose of Portfolios

The portfolio is the student's property and will help them to:

- Make the transition between school and university a success
- Make personal plans for their development
- Take control of their own learning
- Become self-aware
- Reflect about their progress on the award
- Identify and develop their skills
- Make decisions about electives to meet their career objectives
- Produce evidence for meetings with their personal tutor
- Set targets and construct an action plan
- Recognise their potential
- Record their achievement
- Summarise their qualifications and work experience
- Provide material to construct a CV
- Prepare for the transition between education and employment

The portfolio will include a checklist of the activities completed in the CPP element which must be signed and dated by the student and the CPP tutor and the activities associated with the Personal Tutor scheme.

5.7. Thematic Development

The module will encourage students to reflect on ethical issues for managers and HE learners within the syllabus as indicated in the module's syllabus content (indicative).

5.8. Learning Methods

The module will run alongside the other taught modules and seeks to provide a generally supportive framework for students' learning experience throughout their study.

Learning sessions (keynote lectures/workshops/seminars/on-line learning/learning sets as appropriate) will also be held, led by appropriate guests to provide specialist input in line with the indicative content above, from within and outside the university.

As the module progresses students will be expected to take an increasing level of responsibility for their learning within their learning set and individually. Students will be expected to reflect on specific learning experiences throughout the module, devising and implementing targeted action plans and evaluating their progress in an ongoing fashion.

5.9. Syllabus Content (Indicative)

Skills audit 1
Lifestyle choices/individual choices
Diversity/culture
Group formation
Communication
Ethical awareness
Introduction to study skills
Information search
Learning methods
Reflective practice
Following an argument
Communications 1
Ethical issues – eg plagiarism/cheating
Introduction to Portfolio concept
IT and numeracy skills
Expectations of University
Developing a CV.

6. Conclusion

In response to a call from some academic and professional groups, accounting curriculums across the country were revised to include instructions aimed at improving students' knowledge, skills, and abilities which would go beyond their technical knowledge. These skills included, communication skills, analytical skills, presentation skills, team orientation, critical thinking, to name only a few.

For decades, various groups and institutions within the accounting profession have been advocating a change in accounting education to address the skills necessary for success in the workplace. The Big Eight white paper "Perspectives on Education: Capabilities for Success in the Accounting Profession" first emphasized the need for general skills, including communication, intellectual, and interpersonal skills. The Accounting Education Change Commission was subsequently established to help educators achieve the white paper's objectives. Since then, many have suggested incorporating into accounting curricula classroom activities that enhance nontechnical, or "soft," skills in accounting education.

Many accounting programs responded by incorporating into their curriculum group work, essay exams, and oral presentations. In addition, some textbooks have deleted

technical information or have placed it in the appendices, which is significant, because courses are often textbook-driven. Many accounting professors that changed emphasis to the soft skills are now reemphasizing technical skills, because their experience has convinced them that class time is better used for developing students' technical accounting skills.

Much research has been conducted in search of definitive accounting skills. The perceptions of CPAs, accounting educators, students, and *Fortune* 500 executives have been studied. The majority have ranked communication as the most important skill in accounting. There is an evidence of research found that students thought that accounting knowledge was the most important skill. Based on this finding of other research concluded that students were out of touch and suggested that undergraduate students needed to be more aware of the importance of nontechnical skills.

Many studies investigated skills related to recruiting. Students and faculty ranked characteristics important to prescreening and office visits; the rankings were compared to those rankings by CPA firm recruiters. Interestingly, accounting GPA was ranked most important for prescreening by all three groups. This suggests that technical skills are important when screening students for a campus interview.

Employability has become a central issue of interest for Higher Education sector which confirmed that that Higher Education has the responsibility to contribute towards developing certain skills and competences to students that will enable them to become highly competitive in the professional arena. The study discussed in this paper how the employers expect accounting graduates to be prepared for employment with the necessary standard of technical skills and competence as well as acceptable standards of competence in soft skills. Also, this paper identifies skills necessary for promotion and success in the public accounting environment. Those skills are six groups; Personal, Personal Development, Group Skills, Communication, Academic and Career skills.

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