

INTEGRATION OF GENERIC SKILLS IN TEACHING CURRICULUM: A WAY TO ENHANCE STUDENTS LEARNING

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ABSTRACT

This paper focuses on the integration of generic skills in a course as part of curriculum improvements that increase student learning. Generic skills enable students to become work-ready and have career success. Previously, university educators were commonly emphasising the acquisition of ‘technical knowledge’ with the belief that generic skills will be developed in the workplace. However, these days, employers expect to recruit graduates who possess a reasonable degree of generic skills.

By using action research method, this paper reports on how real-world examples were adopted and successfully incorporated in the auditing course. An action research methodology is commonly used by academics to improve their curriculum and practice.

Different teaching activities have engaged students effectively in learning various aspects of the course. The implementation was evaluated by drawing on student feedback, combined with Lecturers reflections on the process. Students enjoyed this way of learning and appeared to be excited when they presented their work to their peers in class. Lecturers also observed that students were more engaged in classroom discussion and debates under this learning approach. The process of curriculum development discussed in this paper would benefit wider business educators.

Key Words: Auditing, Generic skills, Curriculum development, Student Learning.

Paper type Research paper.

1. INTRODUCTION

In our classroom, we have students from different backgrounds, who require an active learning environment where they can review, re-structure and re-conceptualise their knowledge (Muluk, S., Habiburrahim, H., Zulfikar, T., Orrell, J., Mujiburrahman, M. 2019; Jääskelä, Nykänen, & Tynjälä, 2018). Active learning is the term commonly used to denote an approach in which students are actively

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engaged in the learning activities through problem-solving, case studies, role plays and other methods. When students are provided with an active and collaborative learning environment, they are more likely to be engaged in integrating new and older knowledge, and build up their own individual conceptions. In this way, we assume, students would benefit from being exposed to authentic problems that closely resemble real life. The objective of the study is to demonstrate the step by step process of how generic skills can be implemented in a university course curriculum. As we move to more globalization of education and flexible learning, it is important that our future generation is equipt with generic skills that can be applied in various situation. Here, the term generic skills refer to the number of transferable skills, such as decision making, problem-solving, creative thinking, critical thinking, communicating and interpersonal skills, etc which are applicable across all specific fields. It is important that generic skills are developed in an earlier stage of life to prepare oneself for lifelong learning. Higher education institutes can play a key role in developing generic skills among the students.

There are a limited number of researches which is based on a constructivist learning methodology and are inclined to integrate more active learning activities and avoid more passive approaches - where students receive information from their teachers there is chance to actively participate from students' side. However, as we now moved to International Financial Reporting Standards (IFRS) and International Auditing Standards (IAS) more research is needed to demonstrate how we can incorporate generic skills in our university curriculums. Currently, approximately 120 nations and reporting jurisdictions permit or require IFRS for domestic listed companies, and approximately 90 countries have fully conformed with IFRS. This research will bridge this gap in research by providing a real example of developing generic skills among the students in a particular course at the university level.

Around the world, the demand for high-quality accountants has intensified. The roles of accountants are ever-expanding and consequently, there is currently an expectation that the accountant will 'add value' to the business (International Federation of Accountants, 2008). In response to a rapidly changing accounting profession, students need to learn job readiness skills to make themselves competitive in the work environment. This meant exposing our students to ambiguity where there are no clear cut answers drawn from industry, particularly in a field such as auditing. Students are encouraged to work together in groups to apply their knowledge and incorporate different ways of conceptualizing problems.

In our curriculum development process, students are encouraged to draw on the knowledge base available to them in order to apply what they know and build their

expertise in the class and out of the class environment with teachers as facilitators to guide the learning. The findings of this study will contribute to the literature by suggesting ways to develop learning activities in a curriculum with which students can experience building their understanding around the content and apply that knowledge in a professional manner. Thus, this research will answer the research question:

What is the best way for the integration of generic skills in an auditing course that enhances students learning?

The paper reports on how an action research methodology was used to develop a range of activities to build work-ready auditing skills in undergraduate accounting graduates. Our innovative approaches will enable us to manage teaching time efficiently. We have engaged in on-going improvement in all teaching period.

The balance of this paper is organised as follows: the next section constitutes the literature review followed by a discussion on the background of the research in part Three. The methodology is discussed in part Four; the data collection process is outlined in part Five. Parts Six and Seven present the results and conclusion of the paper respectively.

2. LITERATURE REVIEW

Learners develop their own understanding by building on their existing knowledge with new information provided. This is particularly relevant to this study considering the range of student experiences and motivations already encountered in the classroom. Learning and teaching environments that are organised around constructivist principles recognise and utilise: prior knowledge, the social collaborative aspects of the learning environment and include opportunities for actively applying knowledge to new situations.

This research is based on a well-recognized theory of learning ‘constructivism’, which was developed out of the early work of Piaget (1967) and Vygotsky (1978). It has provided a useful framework for understanding how to develop a range of knowledge and skills for a diverse student cohort.

Incorporating active learning principles into the learning environment requires students to engage directly and practically with what they are learning (Chickering and Reisser, 1993). This can be through pre-defined collaborative class activities involving discussion, debating, problem-solving, relating theory to practice, etc. Learners are expected to construct their own knowledge through these active

learning experiences. Learners can have active learning experiences that are in class (i.e., face to face) or out of class (i.e., online) but are most effective when they involve collaborative work with peers. Activities, where learners are exposed to new information or experiences that are dissonant with their prior experience or knowledge, will require effort on their part to incorporate the new information so that it can be assimilated; often requiring them to create new and more complex arrangements of understandings (Muluk, et al., 2019; Evans et al., 2009).

In 1990, the Matthews Report (Matthews et al., 1990) made a series of recommendations covering a broad range of issues for the accounting discipline, including the need to integrate generic skills into accounting programs. Since 1990, those expectations regarding graduate 'generic skills' have evolved into higher-order skills, such as analytical and critical analysis, and the ability to engage clients, negotiate and act strategically (Hancock et al., 2010). Parker (2001) examined the broadening of the accounting profession's activities and changes over the past 100 years, as it strayed increasingly from its traditional bean-counter image and discusses the implications of these changes for accounting education. Similarly, Elliott and Jacobson (2002) comment on the evolving nature of the accounting profession and see opportunities for it in the emerging information-economic paradigm.

Since the Matthews Report (Matthews et al., 1990) there have been many other publications which continue to report employer concerns over the level of generic skills of business graduates (Jackson, et al., 2006; Birrell 2006; Jackson, 2009). Jackson et al. (2006) note the concerns of employers regarding the perceived inadequate development in university accounting graduates non-technical skills that are required for employment in the accounting profession. Technical skills are knowledge, such as mechanical, mathematical, information technology, that are needed to perform specific tasks.

Previous research has found that there is a positive link between generic skills and career success (Lin et al., 2005; Watty, 2005; Jackling and De Lange, 2009 and Wells et al., 2009). Research investigating the skills that employers expect from accounting graduates found that employers prioritised generic skills above technical skills (Jackling and De Lange, 2009). This highlights the importance of embedding and assessing generic skills in accounting curricula, rather than focusing only on technical skills (Tempone and Martin, 2003; Healy and McCutcheon, 2010; Willcoxson et al., 2010). Barnett (2004) advocates the development of learner generic skills, confidence and sense of being, through transformative learning to prepare for career success. The narrow focus on technical skills for future work competence has been criticised for overlooking the relevance of a whole range

of situational, social, cultural and personal factors (Billett, 2001; 2009). Students develop their own understandings of the profession from a range of different experiences and part of which needs to be developed at the educational institution.

Sandberg (2000) provides interpretative evidence showing that the knowledge and skills that are necessary to perform a task competently are framed by the conception of the work that is constituted by the experience of the worker. Sandberg's evidence supports a similar claim made by Barnett (1994, p. 76); Birkett (1993), in writing about accounting practice, emphasised the role of the practitioner's conception of work in 'seeing' how his or her own work (or task) is a part of a larger whole. There is an assumption that tertiary-educated business students concluding their accounting studies will be 'work ready' (e.g. Kavanagh and Drennan, 2008; Albrecht and Sack, 2000; Daggett and Liu, 1997). In the light of these contributions, it seems entirely possible that an emphasis on developing students' conceptions of professional accounting work in the higher education curriculum can complement the acquisition of generic skills, along with the requisite specialised knowledge.

3. RESEARCH METHODOLOGY

This research uses an action research methodology (Revans 1982), which is particularly useful for a subject which is more practice-oriented. Professor Kurt Lewin from MIT first introduces the term "action research" in his research (1946) "Action Research and Minority Problems". From that time it has become a popular method for a progressive improvement of the course curriculum. By working on implementing iterative changes, the academic (researcher) can share, reflect, and review their practice as they go. Some useful questions which will help researchers to develop a curriculum (Lomax, 1986) include:

- Can I improve my course curriculum so that it is more effective?
- Can I improve my understanding of this practice so as to make it more just?
- Can I use my knowledge and influence to improve the situation?

The academic (researcher) may become aware of the need to make changes in their class and out of class activities on the basis of the reflection of their own or fellow colleagues and from anecdotal evidence collected over time, and officially collected student data.

As illustrated in Figure below, the action research process begins with a research question about the curriculum, a review of the literature to guide the research, a period of designing and piloting different in-class and out of class activities,

reflective practise, observation, data collection, and evidence-based evaluations leading to further iterations and improvements until the academic (researcher) has reached a satisfactory outcome.

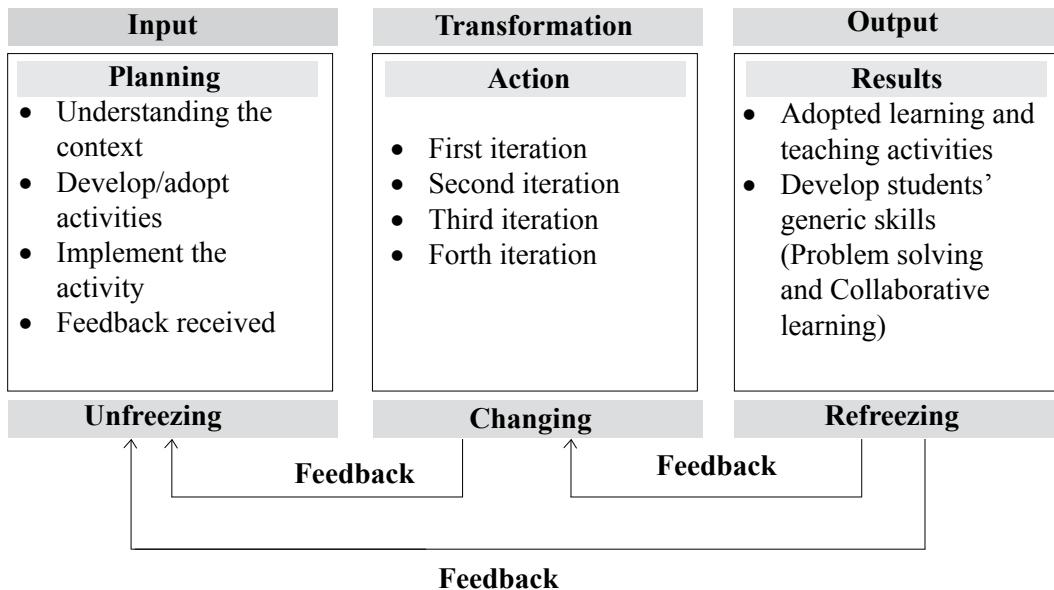


Figure: Action research process employed in this study

Draw on a constructivist learning theory approach, this paper reports on the outcomes of embedding a more student-centred approach involving active learning. This has informed the researchers of the benefits to student learning from exploring different learning approaches. As a result of these iterations, the learning experiences have been found to be more effective than in the past as evidenced by the final exam results and students' feedback.

Sample selection:

The sample is taken from one of the top University in Australia. The university is renowned for producing favourable academic-industry partnership and among the top 400 global universities according to QS World University Rankings. The course, auditing, on average had over 160 students in each teaching period semester and had been traditionally arranged around a weekly lecture and tutorials. Over four teaching period, an average of 640 students was taught the auditing course and considered as a sample for this study. This university is chosen for this research as the authors have easy access to the data and have to right to implement new changes in classroom teaching. Also, the authors received a university grant to incorporate generic skills in their classroom teaching. All the students enrolled in

the course and their tutors were invited to contribute their perspectives to the changes being implemented in the tutorials. Care was taken to inform participants that involvement in the project was voluntary and that interviews would be undertaken with the non-teaching associate researcher and any feedback would be summarized and de-identified.

Over the four teaching period, anecdotal feedback was collected and *Students Feedback Survey* (SFS). After gaining the required ethics approval from the relevant committee further data was subsequently collected in the form of a student survey (S), tutor interviews (I) and a student focus group (F).

The paper-based *survey* was distributed by hand and collected by the associate investigator (who was not, and never has been, on the teaching panel) during class time. *Interviews* with course tutors were conducted on campus at a mutually convenient time to discuss the practical applications of the project. The *focus group* volunteers (students) were recruited by an email invitation sent by the non-teaching associate researcher. The focus group was conducted by the associate researcher, not directly associated with teaching the course. The focus group members were asked to share their thoughts on a range of areas and with permission, this was audio-recorded, transcribed and de-identified prior to analysis by the chief investigator.

4. CONTINUOUS REFINEMENT PROCESS – THE BIGGER PICTURE

Auditing is a core course for students majoring in the Bachelor of Commerce. The curriculum development began in teaching period one as a result of the first author being successful in gaining access to teaching and learning funds to explore opportunities that enhance student engagement. This project was funded for two years to improve the current curriculum in an auditing course. The project involved research to design, evaluate and implement curriculum improvements that increase and improve student engagement.

Most of the students were full-time either in their second or third year, with varied work experience and diverse in terms of maturity, cultural, linguistic knowledge and skills. Within this context, the authors began considering how to meet the learning needs of a diverse range of undergraduate students and also meet the growing expectations of employers. Basic concepts taught in an auditing course are the same across all accredited business programs in higher education. Under this initiative, the intention was to enhance the course by providing more innovative ways to integrate knowledge for a range of learners through the use of practical applications within the constraints of the classroom setting.

Our focus was to increase student generic skills, i.e., problem-solving and collaborative learning skills (Oliver, 2011). We start with incorporating class activities that provide students with direct experience in (i) accepting clients; planning the audit; developing an audit program; developing audit strategies; (ii) assessing risk (iii) conducting the audit; and (iv) reporting the findings to the client. By simulating targeted activities within the overall audit process, these activities allow students to apply generic skills to consider the various options available.

First iteration: Teaching period one

The introduction of innovative changes began in teaching period 1 with the application of four different in-class activities. Students working in groups of approximately four, with the composition of the groups rearranged each week to facilitate the greatest collaborative opportunities. The groups had to report back to the class, with new scribes being required each week. A participation score was included to encourage active participation by all students. Ad hoc questions were asked of the groups by both the tutors and other students to facilitate an 'on-the-spot' problem-solving experience.

In the first iteration in teaching period 1, four class activities requiring problem-solving of a set scenario were included in the second hour of the two-hour tutorial. Tutors were provided with an orientation session to explain why the four activities are chosen and designed. They were also provided with guidelines and extra support to run the targeted sessions. For the initial four designed in-class activities tutors were to move away from facilitating individuals working through a set of problems to now supporting groups working together (collaborative learning/working) on practical scenarios with a 'real world' semblance (problem-solving). After each semester, feedback from students and tutors was collected and the activities reviewed for how well they addressed the project objectives. As a result, after three teaching period, there were ten re-designed in-class collaborative problem-solving activities.

Each week a different approach was used in-class activities, such as poster activities and games. This was done to ensure the students did not become disinterested and enabled us to better understand the activities to which the students responded to best. These points were noted for future course improvement.

Second iteration: Teaching period two

Overall, student feedback from teaching period 1 suggested that those activities successfully engaged students, with a recurrent theme being we should have more of

these class activities. As a response to students' and tutors' feedback, the approach was reviewed, and the class activities were increased from four to six in teaching period two.

These active learning approaches open up the opportunity for increased student engagement and motivation. Doing something collaboratively is generally more motivating and interesting than working through a set of problems individually or passively taking notes (Svinivki and McKeachie, 2011). Furthermore, when the students actively take part in the activities and get an opportunity to share their ideas with others, there is a greater sense of real motivation. Tutorial guidelines were provided to tutors and we welcomed any comments or suggestions they had as a result of working within those guidelines. To gain timely feedback, a discussion page was opened for tutors to share their personal reflections. To make sure all the students (including the late-comers) were included in the in-class activities, the activities were conducted in the second hour of the two-hour tutorial.

Third iteration: Teaching period three

In teaching period three, due to the high demand for more of the activities from the students, ten class activities were introduced. There was, however, some concern about the subjectivity of the marking guide that was introduced in the previous semester. Therefore in this semester instead of having a complex marking system, marks were allocated on the basis of participation in-class discussion.

As there is a limited time in the classroom, a decision was also made to introduce online videos on different auditing topics and self-assessment tasks (such as multiple-choice questions) in teaching period three. These new tasks motivated students to focus on their studies outside of class hours.

Fourth iteration: Teaching period four

In teaching period four, as part of the curriculum re-designs, a major assignment was developed to complement the learning objectives. The assignment revolved around a continuous case study where students had to progressively apply their auditing knowledge. Using a staggered release, students were only able to answer each week's requirements after completing a number of activities (problem-solving): reviewing the lecture material, discussing the concepts in tutorials (collaborative learning/working), and then undertaking their own studies on the relevant topics. Students also participated in an online discussion board to resolve any conceptual issues (collaborative problem-solving). At the end of the teaching period, students were required to synthesise each week's work and submit it as their final assignment.

This provided a teaching environment where students applied their theoretical knowledge in a ‘simulated’ setting.

In preparing the assignment students were required to work in small groups. It emerged that students are more likely to discuss issues in small groups rather than large ones. Students who are not confused must actively organize and recognise their own learning in order to explain it to others. Thus, both the confused and the enlightened benefited from this activity.

It appears that attempt to embed generic skills was successful in achieving the desired outcomes, i.e., increased student engagement; increased student participation and enhanced student problem-solving and collaborative learning skills. This process assisted the authors to understand what activities were the most effective way to teach applied skills in a classroom environment which would normally require real-life exposure to be effective. The findings from this study may be informative and useful for other academics and education researchers working in an applied discipline.

5. REFLECTION OF THE CHANGES:

At the end of all these iteration processes, we had developed ten engaging practice-based activities that facilitated the development of students’ generic skills. Feedback provided by students reflected this:

“...do more game activity to help the student remember their study” (S),

“...I think using a visual aid like a poster was helpful in discussing different aspects of the audit risk model” (S), and

“....activity using role-play was good” (S).

Tutors also had similar thoughts:

“....it was an excellent idea to space these activities across the semester. This gives me a chance to get to know the students and the students to get to know each other and, therefore, to work more productively. It might also encourage those students who drop out early, to attend spasmodically throughout the semester” (I)

Self-assessment tasks have been provided in the learning management system (Blackboard) for students to practice in their own time and at their own pace, thus helping them to obtain a better understanding of the topics. As one student reflected:

“As a student who doesn’t have a great history of going to tutes, I found that online activities actually motivated me to attend classes and have had a positive effect on my studies and results” (S).

Video clips were introduced to demonstrate the important areas in auditing, providing vital insights to offset the lack of real-life experience applicable to many students. One student in a focus group interview commented:

“It was great to have online videos from partners of BIG 4 Audit firms do discuss different areas of real audit and how they do it in real life” (F).

Also, a continuous case study has been aligned to the weekly lecture topics, discussed in tutorials and linked directly to the requirements of the major assignment. Students have participated in a discussion board, in their own time, to resolve any issues. At the end of the semester, they put together each week’s work and submitted it as their final assignment. A student commented:

“... continuous case study helps me to at least do some revision based on that topic. I probably would not be revising any of the topics if it wouldn’t have this. It is good and very useful....” (F)

The final evaluation of all the activities developed over the period was assessed through the final results.

At the end of the semester feedback was received from students (via official Student Feedback Surveys, Project student Survey and focus group discussion) and from the tutors (Interviews). Students responded to these activities positively – as reflected in their feedback:

“Interaction between people in the class and discussing the topics definitely helps when trying to understand certain areas of auditing” (S).

“the in-class activities are very helpful” (S),

Tutors’ overall feedback was as follows:

“students were more engaged” (I),

“less drop off in the class” (I) and

“tutorials became very cohesive” (I).

Results from the survey show that over 80% of the students believe that their problem solving and learning and working collaboratively skills has increased due to these activities. Final results, although it depends on many other facts, shows an increase in the percentage of students who received '*High-Distinctions*' and '*Distinctions*'. The number of students receiving '*Credit*' and '*Pass*' grades is more or less the same over the four teaching periods, however, there is a drop in the number of students failing in the subject from 16.25% in teaching period 1 to 8.16% in teaching period 4.

Overall, the evidence suggests that an overall improved over time. Also, a positive attitude towards the adoption of innovative class activities is evident. These developments have enhanced students' engagement with the material and built valuable generic skills.

6. CONCLUSION

In this research, several approaches to teaching have implemented that influence, motivate and inspire students to develop specific generic skills, i.e., problem-solving and collaborative learning/working skills. Class activities were utilised to provide auditing students with direct experience in different concepts of auditing. All these activities have been selected to enhance generic skills on problem-solving and collaborative learning/working in a range of unique situations.

The findings of the study support the view that these activities allow students to gain experience in conducting specific targeted activities of an audit so that they can apply their knowledge and skills. Results from the final marks (which are the result of four different assessment tasks), survey results, tutors interviews and focus group results clearly indicate that there is a positive change in classroom teaching. Students were more engaged and were able to develop their generic skills in the problem-solving and collaborative learning/working categories – which are critical to making them job-ready for the twenty-first century. This project developed a learning and teaching class environment where students actively applied their theoretical knowledge in an ongoing supported and 'simulated' business setting.

This research has multiple theoretical and practical implications for both academics and practitioners. Professionals such as accountants, corporate managers, regulators, policymakers and investors will be benefited from recruiting graduated who posses generic skills. These graduated would be easily mixed with corporate culture and can be part of corporate decision making and problem-solving.

While it is important to avoid over-teaching auditing and accounting principles in university courses at the expense of teaching concepts and developing analytical skills, relevant principles are still fundamental to accounting and auditing education and are a necessary precursor to conceptual studies. Therefore balancing the need to be work-ready and at the same time have a good theoretical grounding has required a new educational strategy that satisfies both requirements.

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