

**What role do professional year programs play in developing work-readiness attributes for Australian-educated international postgraduate students?**

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## Abstract

In 2008, following Commonwealth legislation creating the 485 Graduate Visa for migration purposes, the professional accrediting bodies in Accounting, IT and Engineering were mandated to develop Professional Year Programs (PYPs) intended to alleviate the gap between discipline specific qualifications and the skills required to meet employer demands. This research conducted a critical examination of one such program: SMIPA, the Skilled Migration Program for Accounting. This was a work readiness program for international accounting graduates who studied for their accounting degrees onshore within the Australian higher education ecosystem.

The primary research question framing this research: Can SMIPA be regarded as a work-readiness program upon which to model future graduate training programs?

Underpinned by Bourdieu's institutionalised capital framework, a tripartite qualitative evaluation is undertaken through multiple lenses: 337 SMIPA graduate survey responses, semi-structured interviews with six SMIPA licenced partners and a sixty-minute interview with an early Joint Accounting Body initiator. The aim of the research is to determine the role SMIPA plays in providing graduates an opportunity to improve their generic skills, so as to find work within the Australian accounting environments. The intent is to analyse whether this program offers a blue print to model the implementation of future work readiness programs.

Five recommendations for the future directions of the internship component of the SMIPA program are provided, along with recommendations for future research opportunities. It is concluded that with some significant modifications to defined measurements of the program's intended learning outcomes, a transparent process for assessing the procurement and delivery of the internship component, as well as a far more rigorous quality assurance of the operations component that would curtail the more extreme migration and educational agent practices, SMIPA could be considered a suitable model to inform a national work integrated

learning program providing a blueprint to better prepare both domestic and international tertiary educated graduates for entry into the 21<sup>st</sup> century global workforce.

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## List of Abbreviations

ABS	Australian Bureau of Statistics
ACCI	Australian Chamber of Commerce and Industry
ACPET	Australian Council for Private Education and Training
ACS	Australian Computer Society
AEI	Australian Education International
AFAANZ	Accounting and Finance Association of Australia and New Zealand
AIEC	Australian International Education Conference
ALL	Australian Language Levels
ALTC	Australian Learning & Teaching Council
AQF	Australian Qualifications Framework
ASIC	Australian Securities and Investment Commission
ATO	Australian Tax Office
AWC	Australian Workplace Culture
BCA	Business Council of Australia
BCS	Business Communication Skills
BIHEC	Business Industry Higher Education Council
CAANZ	Chartered Accountants Australia and New Zealand
CCT	Cultural Capital Theory
CPA	Certified Public Accountants
CQU	Central Queensland University
CRICOS	Commonwealth Register of Institutions and Courses for Overseas Students

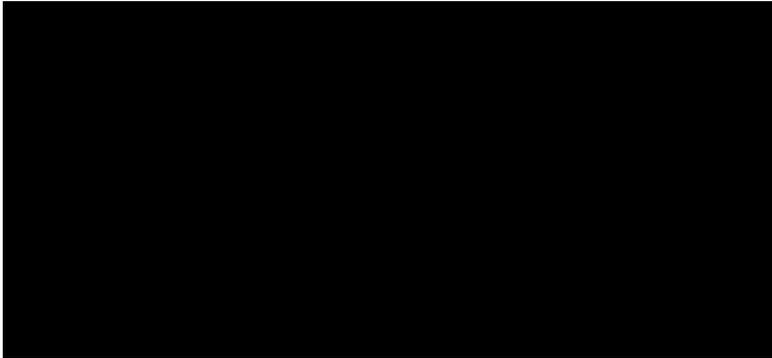
CSHE	Centre for the Study of Higher Education
CSL	Critical Skills List
DEETYA	Department for Employment, Education, Training and Youth Affairs
DEEWR	Department of Education, Employment and Workplace Relations
DEST	Department of Education, Science and Training
DIAC	Department of Immigration & Citizenship
DIBP	Department of Immigration & Border Protection
DIMA	Department of Immigration & Multicultural Affairs
ECA	Education Centre of Australia
EEA	Engineering Education Australia
ELICOS	English Language Intensive Courses for Overseas Students
ESOS	Education Services for Overseas Students Act
FPA	Financial Planning Association
FTE	Full-time Employment
GDP	Gross Domestic Product
GSM	General Skilled Migration
HCT	Human Capital Theory
HEC	Higher Education Council
HoS	Heads of School
IAAERC	International Association for Accounting Education & Research Conference
ICAA	Institute of Chartered Accountants, Australia
IELTS	International English Language Testing System

IIERP	International Industry Experience and Research Program
IPA	Institute of Public Accountants
IT	Information Technology
JAB	Joint Accounting Bodies
MODL	Migration Occupation in Demand List
MPA	Master of Professional Accounting
NLSY-CYA	National Longitudinal Survey of Youth – Children and Young Adults survey
NSEE	National Society for Experiential Education
OECD	Organisation for Economic Co-operation and Development
OLT	Office of Learning & Teaching
OSC	Overseas Student Charge
PDP	Professional Development Program
PE	Performance Education
PIAT	Peabody Individual Achievement Test
PPA	Professional Pathways Australia
PR	Permanent Residency
PYP	Professional Year Program
RMIT	Royal Melbourne Institute of Technology
RTO	Registered Training Organisation
SFIA	Skilled Framework for the Information Age
SME	Small to Medium Enterprise
SMIPA	Skilled Migration Program for Accountants
SOL	Skilled Occupation List
SWE	Supervised Work Experience

TAFES	Technical and Further Education System
TEQSA	Tertiary Education Quality Standards Agency
UA	Universities Australia
WIL	Work Integrated Learning

## Declaration of Originality

“I, Asheley Jones, declare that the DBA thesis entitled “What role do professional year programs play in developing work-readiness attributes for Australian educated international postgraduate students?” is no more than 65,000 words in length including quotes and exclusive of tables, figures, appendices, bibliography, references and footnotes. This thesis contains no material that has been submitted previously, in whole or in part, for the award of any other academic degree or diploma. Except where otherwise indicated, this thesis is my own work”.



February 2018

## Dedication

This research is dedicated to my father, John Martin Rhys Jones, the man who taught me to read between the lines, continuously question, never give in, fight for the underdog and always laugh in the face of adversity. Tá mo chroí istigh ionat.

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First, I wish to acknowledge, recognise and respect the Elders, families and forebears of the Boonwurrung and Wurundjeri of the Kulin who are the traditional owners of Victoria University land.

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And last, but most definitely not least, a huge thank you to those international born, Australian-trained graduates who have determined to make Australia home through the difficult route of studying overseas, often without a support network

and inevitably whilst working long hard hours to try to support themselves. Programs such as SMIPA were written for you to provide you with the tools required to begin your careers within the Australian workplace.

# Chapter One: An Introduction

## 1.0 Introducing the Australian Higher Education Ecosystem

The Australian education system experienced, in the first decade of the 21<sup>st</sup> century, an unprecedented explosion of international-born, Australian-educated graduate accountants (Birrell & Rapson, 2005) who were then unable to source appropriate work within the accounting profession, in spite of cited skill shortages (Evans, 2010). As a consequence, the Commonwealth Government amended the Migration Act (Cth, 1958) to introduce regulations to provide for a sub class of visas, one of which was to later become the 485 Temporary Graduate Visa (Migration Regulations, 1994) that permitted the provision of immigration work rights. One result of the establishment of this visa category was the Commonwealth's ability to mandate the professional accrediting bodies in Accounting, IT and Engineering to develop Professional Year Programs (PYPs) to alleviate the gap between discipline specific qualifications and the skills required to meet employer demands. This research conducts a critical examination of one such program: The Skilled Migration Program for Accounting (SMIPA), to determine if the aims of the program have been met and whether it can be hailed as a success or an institutionalised educative business model that is cause for concern.

Since 2000, a holistic approach in the education of both international and domestic students within the Australian training system has been required following many pressures, including binding Federal requirements: (DEST, 2002; 2007; Bradley, Noonan, Nugent & Scales, 2008; Baird Review, 2010 (final); Knight Review, 2011). The need to document balanced curriculums; the possession of higher English language scores for international students and embedded skills attributes across curriculum as part of Australian higher education providers' quality assurance programs is well established. However, continuous re-evaluation of the factors introduced to enhance graduate attribute skills remains less documented, particularly in consideration of the transition to

successful employment for locally trained postgraduate students within the Australian economy at the end of their educational programs.

SMIPA was introduced to provide such a mechanism for the successful transition of Australian-educated international students into the Australian work place. The purpose of this research is to analyse whether this imperative has been satisfactorily met, to provide a quality assurance assessment of the current model and to offer recommendations, if appropriate, on how to improve upon this model to provide a blue print for the implementation of future work readiness programs.

### **1.0.1 The Advent of the Master's in Professional Accounting**

The tension between institutionalised education as a viable Australian export industry, and the subsequent growth of tertiary studies of accounting as a secure migration pathway is best demonstrated through the increasing number of two-year Master conversion programs. These programs, often named Master's in Professional Accounting (MPA), were developed in order to satisfy the needs of the international student market in the achievement of satisfactory permanent residency (PR) pathways (Parker, 2012a). The MPA program is a conversion course for graduates who wish to enrol in a professional education program accredited by the Australian accounting bodies. These types of programs were designed for international students to quickly complete a program that was accepted by the Australian accounting bodies as meeting the equivalence of an undergraduate accounting program. These programs thus provided pathways to accountancy qualifications for graduates from other disciplines, or with accountancy qualifications from other countries. They are typically of lesser duration with fewer subjects than a three-year undergraduate degree. Yap, Ryan & Yong (2014) stated that enrolments in Australian post graduate accounting programs quadrupled between 2004 to 2009. Factors such as these have resulted in a significant increase in university admissions of international accounting students who were likely to enrol within SMIPA at the end of their tertiary studies.

Following the inclusion of accounting on the Migration Occupation in Demand List (MODL) in 2004 international students accounted for a majority of the accounting students across Australia, which drove the expansion of MPA programs, with large numbers of international students seeking permanent residency through an accounting qualification (Ryan, 2010). Given the popularity of MPA courses, accounting schools became significant contributors to the research funds of many universities, which are now heavily dependent on international student fees (Cappelletto, 2010; Marginson, 2011; Parker, 2012b). This pattern, Hawthorne (2013) declared emerged in “1999, when two-year information technology, management/commerce and engineering courses dominated, with 77 per cent of Indian students enrolled by 2004” in these types of master’s degrees (p6).

It is important to acknowledge that between 1995 and 2003, government funding of Australia’s tertiary education fell by 16.8 per cent (Bretag, 2007). Commonwealth grants to universities declined from 58 percent of university revenue in 1995 to 41 percent in 2006, while the proportion of revenue from overseas fee-paying students nearly tripled (Findlay & Tierney, 2010). In a single year (2005 to 2006) Indian enrolments alone grew 42 per cent. As a result, the international student fee-paying population significantly underwrote the funding of Australian higher education, whilst at the same time the cohort was seen to be a natural supply of human capital for the professional skills shortages identified within the Australian workplace landscape. Yet, by 2006 this same supply of human capital, educated in Australia was deemed ill-equipped to meet Australian employers’ requirements (Birrell, 2006a, 2006b; Watty, 2007; Bretag, 2007) and the 485-temporary migratory visa was established (Birrell *et al.* 2006).

## 1.1 The Research Intent

Following the development of Commonwealth legislation creating the 485 Graduate Visa, the accounting, information technology and engineering professional associations were subsequently gazetted to develop a PYP. The intent was to address the lack of work readiness skills within the large international-born, Australian-educated graduate cohorts. As already indicated,

the focus of this research study is a critical examination of the PYP developed by the prescribed professional associations within the information, accounting and engineering disciplines. In particular, this research focused on SMIPA, developed by the joint accounting bodies in Australia<sup>1</sup> as a work readiness program for international accounting graduates who studied for their accounting degrees onshore within the Australian higher education ecosystem. To investigate this program a fundamental research question was posed: Can SMIPA be regarded as a work-readiness program upon which to model future graduate training programs? In order to address this question, a tripartite review was conducted, informed by multiple lenses: SMIPA graduates, SMIPA licenced providers, and a professional association representative who was involved in the development of the SMIPA program to determine the program's strengths and recommend the types of improvements that could be implemented to the current model.

The intent is to critically assess whether SMIPA can be considered a suitable model to inform a national work integrated learning program that can better prepare both domestic and international tertiary educated graduates for entry into the 21<sup>st</sup> century global workforce. In light of the pre-eminence Australia holds in the export of education, it seems only natural, to presume programs such as SMIPA should provide an exemplar in the delivery of educative models that meet the professional standards required within the global workforce to ensure graduates of the Australian tertiary education export market are recognised as a highly skilled potential source of supply of labour.

Given that the PYP was developed as a result of a Commonwealth mandate, in conjunction with the professional associations, it seems entirely reasonable to conduct analytical research into whether these PYPs offer a viable model to ensure the satisfactory employability of early career professionals. Professional associations have been considered the national arbiters of professional codes of conduct and the accreditation gatekeepers in determining the skills required to

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<sup>1</sup> The Joint Accounting Bodies (JAB), which comprises of: *CPA Australia*, the *National Institute of Public Accountants* known since 2011 as: *The Institute of Public Accountants* and the *Institute of Chartered Accountants*, (ICAA) which in 2013 was renamed the *Chartered Accountants Australia and New Zealand* (CAANZ). For the remainder of this paper, the bodies will be referred to using the names at the time of SMIPA's inception.

upkeep professional standards that encompass the accounting, engineering and ICT professions. Since the PYP has been developed and overseen by the professional associations that also accredit the higher education programs and conduct the skills assessments of skilled migrants wishing to work within the Australian landscape, it seems pertinent to conduct an independent, constructive study to review the efficacy of this professional year program.

Whilst the role of accreditation per se is not the purpose of this research, it is worth remembering that outside of the Tertiary Education Quality Standards Agency (TEQSA), the main form of accreditation in higher education accounting schools has been that provided by the professional accounting bodies in particular, CPA Australia, and the Institute of Chartered Accountants in Australia. Previously, the technical practice of accounting was very nation specific, for instance teaching of Australian tax and company law, and Australian accounting standards and Australian accounting practice. Accreditation by the professional accounting bodies was deemed essential to attracting both domestic and international student cohorts alike. However, research conducted by Lightbody (2010) contended that over recent years, the emphasis of the professional associations has moved away from accreditation as an indicator of 'quality' professional tertiary education to accreditation as a marketing tool to encourage graduates to seek professional body membership. For example, changes made in 2009 to the accreditation standards required by CPA Australia allow the majority of Australasian tertiary institutions, including private providers, even where there are no research qualified staff, to become accredited by CPA Australia. Foreign institutions teaching 'local' accounting programs in languages other than English can also gain accreditation (CPA, 2010, p30).

According to Lightbody (2010), contemporary professional accreditation has no significant market advantage for a university because almost every higher education provider now has this form of accreditation. Professional accreditation is now a "zero-sum game" (p29). So, whilst accounting schools will still seek professional accreditation, they will provide the bare minimum

resources required to achieve it because it no longer provides a valuable market advantage (Lightbody, 2010, p29). Of particular interest to this research, is the acceptance that the very professional associations that accredit the accounting programs of higher education institutions that train those entering the accounting profession are now also responsible for the development and oversight of PYPs required to ensure satisfactory graduate attributes for entry into the workplace. As such, a critical assessment of how well SMIPA achieves the stated aims of enhancing work readiness skills through independent research is long overdue.

Consequently, this research interrogates the work integrated learning (WIL) model that informs this particular program and critiques the value of the PYP in providing overseas-born, Australian-educated accounting graduates with the necessary skills to obtain relevant employment within the accounting profession. Prior to 2013, very little research had been undertaken in regard to the PYP as it relates to accounting, with minimum academic research data on how the professional accounting bodies, the licensed providers, or those who have graduated from the PYP perceive the program (Jackling, Natoli & Jones, 2014a; & 2017). Prior research, that was underpinned by the initial research conducted for this project (Jackling, Natoli & Jones, 2013) provided a comprehensive overview of SMIPA in general. This earlier research, funded by the Joint Accounting Bodies (JAB), also provided research findings on the perceptions of SMIPA providers and internship providers (Jackling & Natoli, 2015). At the same time, several data sets were obtained on the perceptions of SMIPA graduates; SMIPA internship providers and SMIPA providers on the efficacy of the program in attaining paid work within an accounting related field (Jackling, Natoli & Jones, 2014a). Each of these published datasets were obtained by means of the questionnaire model designed for the purposes of this current research. Overall, “the findings provided strong support for the continuation of the SMIPA program as a means of enhancing employment opportunities for international accounting graduates” (Jackling, Natoli, Jones, 2013, p4). These initial findings suggested the model demonstrated several inherent aspects that met the initial desired outcomes anticipated by the government.

Building on these exploratory findings, this current research project's intent is to determine the efficacy of the program through a review of SMIPA graduate feedback on the extent to which they perceive the SMIPA program developed their "generic" skills sufficiently to operate in the Australian workplace. It will also record the stated outcomes of SMIPA providers on the quality of their program and that of their competitors. In addition to evaluating the questionnaire responses from SMIPA graduates, this research conducted semi-structured face-to-face interviews with SMIPA providers as well as with a professional association representative who was involved in the development of the SMIPA. The intent of this research is to inform the appropriate stakeholders - including government policy makers, educators and other professional bodies - on the efficacy of programs such as SMIPA, and whether these types of program could be viewed as effectual models to inform the development of similar work readiness programs across the Australian higher education environment. If SMIPA is designed to deliver satisfactory employment for graduates, it is crucial to assess the degree to which this program is accomplishing this goal.

The need to establish educational programs to cultivate the requisite graduate skill sets, outside of discipline specific capabilities, required by tertiary graduates to operate effectively within the 21<sup>st</sup> century workplace has long been debated within the Australian higher education ecosystem. The failure to reach agreement on what skills should be included in degree curriculum has meant that the subsequent implementation of courses intended to embed work-integrated learning outcomes within higher education programs have been introduced in an ad-hoc manner, rather than as a result of a systemic modelled approach across institutions. Leong & Kavanagh (2013) posited "many current WIL programs developed still lack structure and are being delivered as a single capstone course in a program...a more structured framework is required" (p3).

The *National Strategy on Work Integrated Learning in University Education* (2015) argued:

*“for universities, most with decades-long partnerships with employers developing the professional and vocational skills of students, the benefits [of implementing an integrated WIL framework] include ensuring the currency and relevance of the education they provide in an operating environment that has never evolved more rapidly. The higher education sector has never faced greater demand or a more competitive global environment than it does at present...meeting those demands requires strong, quality partnerships of which WIL can be a central part” (p2.)*

To understand the implications of this research, it is important to recognise the extent to which international student enrolments grew in the twenty years from 1990-2010. A major source of migrants to Australia during the period 2005-2012 was accounting professionals, which peaked in 2010-2011 with 14,623 skilled migrants (Australian Education International (AEI), 2012). During this period, the majority of Australian international student enrolments in accounting courses were sourced from Asian countries. As a result, a substantial pool of international students, post completion of their studies, should have provided a large supply source of labour to meet the demands for highly skilled labour (Marginson, Nyland, Sawir & Forbes-Mewett, 2010). However, the high proportion of international students sourced from non-English speaking backgrounds proved difficult to transition into the labour market (Watty, 2007; Birrell & Healey, 2008; Poullaos & Evans, 2008; Cappelletto, 2010; Keneley & Jackling, 2011). This is particularly the case in Australia where, as is evidenced in Chapter Two, during the first decade of the 21<sup>st</sup> century substantial opportunities were created for Australian educated graduates to attain Permanent Residency (PR).

It was in recognition of the lack of such skill sets within international-born, Australian-educated graduate cohorts and the fact these graduates were not getting jobs in the accounting profession in Australia that led to the development of SMIPA under the direction of the three Australian professional accounting bodies.

### **1.1.1 The Research Questions**

The overarching research question that underpins this research project:

- **RQ1:** Can SMIPA be regarded as a work-readiness program upon which to model future graduate training programs?

The subsequent questions emerging from the principal enquiry are as follows:

- **RQ2** What has led to the implementation of a professional year program such as SMIPA, as a means of addressing the skills shortage in the accounting profession?
- **RQ3:** What role do SMIPA graduates perceive the SMIPA program played in attaining paid work within an accounting related field?
- **RQ4:** What are the outcomes of the SMIPA program according to:
  - i. SMIPA providers and
  - ii. A professional association representative involved in the development of SMIPA

The answers captured in response to RQ 2-4 will then be used to frame the final question:

**RQ5:** To what extent can this research determine SMIPA's success in work readiness preparation?"

### 1.1.2 The Structure of the Thesis

Having established the reasons for this research project, the following chapter delineates the paradigm shifts seen within the international student market in Australia, over the last 50 years. The second chapter provides a detailed analysis of the key skilled labour policy developments during 1990-2009, a period which saw Australian politics move from education as aid, to trade, to the current iteration of internationalised education. The intent of this chapter is to place into context the Commonwealth's decision to gazette recognised professional accrediting bodies with the development of the PYP initiative, launched in 2008. As a consequence of the aim to contextualise the origins of the PYP, Chapter Two does not consider changes in policy developments post 2011, as the purpose of this research is to examine the efficacy of SMIPA, rather than evaluate the results of implemented changes within migration policies outside of this specific remit.

Chapter Three reviews the contributory factors that brought about the inception of the Commonwealth's development of the 485 visa and its subsequent remit in requesting information technology, accounting and engineering PYPs from the relevant accrediting professional bodies. The chapter also includes an examination of the different modes of delivery for each of these three professional programs, with specific attention then given to the SMIPA PY. The intended learning outcomes are examined in this chapter to inform the basis of the interrogation of SMIPA graduate perceptions of which, learning outcomes, if any, have assisted in the development of requisite workplace readiness skills for better integration into the Australian workforce.

Chapter Four comprises of the findings of the extensive literature review conducted. The literature review encompassed several pertinent strands: the first involved an examination of the body of knowledge that exists in the discussions surrounding language proficiency as a dependent variable in the transition of international graduates into the Australian workplace.

The second body of work assessed the extensive volume of literature developed in an attempt to arrive at a consensus definition of generic graduate attributes, also described as "soft skills"; "generic" skills (de La Harpe, Radloff & Wyber, 2000; Jackling, 2007; Jackling & De Lange, 2009) or attributes (Jones, 2010); graduate competencies; behavioural skills (Jackling & Sullivan, 2007) professional skills (de La Harpe, *et al.* 2000); employability skills (Mason, Williams & Cranmer, 2009; Boston Area Advanced Technological Education Centre (BATEC), 2007; Jackson, 2009) candidates' capacities (Weller, Jackling, De Lange & Faulconbridge, 2010).

The third section of the literature review studied a body of research carried out by the professional associations on the disconnect between employer and graduate perceptions of the types of skill sets required to operate effectively within the Australian workplace in the 21<sup>st</sup> century. The fourth body of literature reviewed involved definitional determinations of work integrated learning, along with an examination of the development of contemporary best practice work-integrated learning models.

Chapter Five outlines the research methods employed to underpin this research project. The chapter content was divided into sections that explain the selection of conceptual frameworks examined to find an appropriate methodology to underpin the research project. The methodological approaches considered included three types of capital theory: Human; Social and Cultural, all of which have long been used to provide a framework to analyse the sociology of education. Following the discounting of the first two strands of capital theory, attention was then placed on a review of three forms of cultural capital: embodied; objectified and institutionalised. Ultimately, reliance was placed on the latter strand of cultural capital to structure the design of this research project.

Chapter Six provides insight into the research design for this project, the data for which was sourced through three discrete data sets. The first involved the compilation and analysis of SMIPA graduate feedback obtained through a survey questionnaire. The second data set was obtained from semi-structured interviews undertaken by six of the fourteen SMIPA providers, with a third strand of data gained through a sixty-minute interview with a professional association representative who was involved in the development of SMIPA.

Chapter Seven provides an analysis of the data obtained within the research design outlined in Chapter Six across the three aforementioned data sets.

Chapter Eight offers a summary and review of the data, along with a reflection on the limitations of the current research. The penultimate section offers five recommendations for the future direction of the operational governance of SMIPA, in particular the SMIPA internship component, concluding that with some modifications, SMIPA could be considered a suitable model to inform a national work integrated learning program to better prepare both domestic and international tertiary educated graduates for entry into the 21<sup>st</sup> century global workforce. The final section of the chapter recommends future research opportunities that could contribute to the current body of research in informing future work readiness programs to better equip tertiary educated graduates for effective entry into the workplace.

## Chapter Two: Key Policy Developments: 1901 – 2009

### 2.0 Introduction

Given that Australia's immigration system has undergone "significant paradigm shifts" since 1997 (Koleth, 2010), this chapter offers an historical analysis of the epistemological shifts that have moulded skilled labour policies and migration practices from the beginning of the 20<sup>th</sup> century through to the first decade of the 21<sup>st</sup> century. This chapter provides a detailed analysis of the key skilled labour policy developments during 1990 - 2009, a period which saw Australian governments' move from viewing the provision of education as an instrument of aid, to seeing it as an opportunity of trade, to the current iteration of internationalised education.

In this chapter the Commonwealth's decision to gazette recognised professional accrediting bodies with the development of the 2008 PYP initiative will be contextualised. It is therefore important to note that this chapter delineates the policy developments that occurred up until 2009 so as to provide an historical background as to the rationale that led to the development of the PYP.

As a consequence, this chapter does not consider changes in policy developments post 2009. For instance, the changes in February 2010, to the Australian Migration Act (1958), which came into effect in July 2011, and were intended to decouple the accomplishment of immigration outcomes from decisions about education (Evans, 2010) will not be analysed. It is sufficient to recognise that these subsequent policy changes led to a substantial revision of the skilled migration visa application points system, which was in operation at the time of the birth of the PYP. The 2010 changes implemented a policy shift from a guaranteed migration pathway upon completion of a PYP, to the allocation of 65 points and an opportunity to lodge an expression of interest for migration purposes. The stated change in intent was fuelled by the Commonwealth Government's ambition, to ensure immigration pathways were driven by the demands of Australian employers, rather than a steady supply of independent

skilled migrants, which had been the result of policy decisions during the 1990s and the first 10 years of the 21<sup>st</sup> century. In other words, a shift in focus away from supply driven independent skilled migration towards demand driven outcomes, in the form of employer and government-sponsored skilled migration.

Whilst such market-need reforms to the 1958 Australian Migration Act significantly impacted migration pathways for SMIPA graduates, given the purpose of this research is to determine the efficacy of SMIPA as a work-readiness platform, rather than review its efficacy as a migration pathway, the policy review has been limited to those instrumental changes that led to the inception of the PYP as a Commonwealth gazetted work readiness model.

## 2.1 Historical Overview

Commencing with a brief review of policy initiatives from the early 20<sup>th</sup> century, this historical overview then focuses specifically on the development of labour policies and migration practices in the period since 1990 when a skilled migration points system was introduced. Followed by the introduction of employer sponsored migration through the addition of the Temporary Business (Long Stay) 457 visa, as evidenced in amendment 25.2 (Cth,1996) of the Migration Act instrumental legislation. In light of Australia's historic reliance on skilled labour migration, it is necessary to examine, albeit briefly, the historical context within which these initiatives were forged.

In the early twentieth century, immigration legislation included: The Immigration Restriction Act (1901), otherwise known as the White Australia Policy; the Conciliation and Arbitration Act (Commonwealth, 1904); and the Contract Immigrants Act (1905). Contemporarily assessed as restrictive legislative acts, these legislative policies were enacted so as to ensure migration was limited to a continued homogenous Northern European population.

Since the end of World War II, Australia has developed an ever increasingly proactive immigration policy designed to address a recognised shortage of

specific skills in Australian labour market. In 1945, the Australian Department of Immigration was established (Cully, 2011) and the Australian Government launched the first Migration Program, which aimed to increase Australia's population at a rate of 1 per cent per annum and thereby achieve an annual growth rate of 2 percent when the birth rate was considered (Department of Immigration & Multicultural Affairs, 2001). Since 1945, Australia has been unusual amongst its western counterparts in having a distinct Immigration Department, which is normally represented in the Cabinet. Jupp (2002) noted "the existence of a specialist department for all but eighteen months (1975-76) since 1945 emphasises the bureaucratic planning role of the state in building and selecting population" and just as importantly points out that "distinct immigration statistics are developed by the department as an adjunct to its own planning" (p61). Jupp argued that this has resulted in much of Australia's immigration research being conducted by the government, as opposed to within academic circles, and that Commonwealth funding for research has been focused on economic criteria and settlement outcomes, rather than social or cultural issues.

Since 1945 there have been two notable cycles in Australia's immigration intakes: the first in the 1950s, marked a shift from 80 percent of immigrants originating from the United Kingdom to many immigrants originating from continental Europe; the second, occurring 30 years later, resulted in most immigrants being drawn from Asia and Oceania (Markus, Jupp & McDonald, 2009). This dramatic change in the cultural make up of immigrants, Markus *et al.* argued is the result of Australia's identification for the need to compete on a global level for skill sets in high demand in the international labour market (p27).

## 2.2 Major Policy Developments

### 2.2.1 Education as Aid

In 1951, the Colombo Plan was adopted as a program to assist students from developing Asian countries study in Australia (Cuthbert, Smith & Boey, 2008). Between 1951 and 1980, more than 20,000 Asian students attended Australian

educational institutions under the umbrella of the Colombo Plan, on the condition that once the students had completed their Australian studies they were required to return to their homeland. Through the implementation of such schemes as the Colombo Plan, Australia became a leading higher education provider in the Asia-Pacific region. Indeed, Cuthbert *et al.* (2008) postulated “that through the provision of “education as aid” many Australian institutions commenced the processes of internationalisation that have developed apace over the past 20 years,” (p 256) and that during the period between 1950 and 1972 a steady number of sponsored students from developing countries received a tertiary education in Australia.

### 2.2.2 Education as Trade

There is significant research detailing the shift in the Australian international higher education positioning from aid to education as trade (Smart & Ang, 1996; Cuthbert *et al.* 2008). Both sets of researchers point to two policy initiatives, which began this process. The first was the abolition of university tuition fees during the Labour Government of Gough Whitlam (1975), which resulted in an increased number of foreign fee-paying students starting to arrive in Australia.

The second policy shift saw the introduction of an Overseas Student Charge (OSC) in 1986 following the findings of two reports: The Jackson report on Australia's overseas aid program (Jackson, 1984) and the Goldring Committee report (Goldring, 1984), which ultimately imposed full-cost fee recovery on overseas students. Initially, the impost of full fee recovery was ameliorated by the Goldring report, in which the chair stated:

*“Education should be regarded as an export industry in which institutions are encouraged to compete for students and funds. This would require a more positive attitude towards acceptance of foreign students in Australia. Improvements in the Australian graduate training system are urgently needed to enable Australia to compete with countries such as the United States for students of high calibre. This would provide education that is more relevant to developmental needs, benefit Australian students, and assist the Australian economy”* (Goldring, as cited in Fraser, 1984, p15).

Through the implementation of this initiative, universities were encouraged to open their doors to international students who would pay the costs of their education. As a result, foreign student aid costs were now partially recouped through some form of cost recovery of student fees whereby private, non-government sponsored overseas students were required to pay one third of the actual cost of their tuition (Cuthbert *et al.* 2008).

From 1990, intakes of subsidised students ceased and from then on, all new overseas students were required to pay the full cost of their education except in certain circumstances, for example, where fees are covered by a government or university scholarship. Institutions could now only admit overseas students if they were full fee-paying enrolments. The number of foreign aid students subsidised by the Commonwealth fell from 20,000 in 1986 to 6,000 in 1991 while the number of full-fee students rose from 2,000 to 48,000 over the same period (Smart & Ang, 1996; Smart, Volet & Ang, 2000; Cuthbert *et al.* 2008).

After the advent of a substantial full-fee paying international cohort a migration points system was introduced by the Department of Immigration (Jupp, 2002). This policy initiative, Jupp (2002) argued, shadowed the release of the FitzGerald report on Immigration in 1988, which introduced a rule-based system whereby “the focus on intake policy should be on skills rather than on humanitarian or family categories” (p48). This intended restructuring of decision-making procedures was a deliberate attempt by the then Immigration Department Minister, Robert Ray, to limit ministerial and departmental discretion of migration selection. Since then there has been a proliferation of visa classes and entry permits. Jupp declared, “The FitzGerald report was the most important influence on the Immigration Department for the next decade” as many migrant intakes were now reliant on a “points test”. Indeed, Freeman (1995) argued that the introduction of a points system should be viewed as Australia’s linkage of labour force needs with immigrant skills by building a system of migrant selection based on human capital capabilities.

These significant changes in foci influenced the development in 1991 of an export-oriented education industry when new arrangements for student entry were brought into effect (DIMA, 2001).

A 1992 statement issued by the then Minister for Employment, Education and Training, suggested it was “timely to consider Australia’s developing role in international education and training and to chart a course for the 1990s” (Beazley, 1992, Pii). The Commonwealth Government’s new policy on international education, Beazley argued involved a shift away from commercialism towards a “new professionalism” (1992, p4). As a result of this policy shift, international students in Australia increased from around 22,000 (2,000 fee paying) in 1986 to about 54,000 (48,000 fee paying) in 1991 (Beazley, 1992, p4). The professionalism to which Beazley referred also highlighted the seminal role that a partnership between the Commonwealth Government and education providers played in the promotion of Australia’s place within the provision of international education. Ensuring “a predictable, streamlined and flexible regulatory environment in which to operate and invest” (p8). The resultant codification included the adoption of the Education Services for Overseas Students (Registration of Providers and Financial Regulation) Act (1991), as well as codes of practice for English Language Intensive Courses for Overseas Students (ELICOS) (2017); the inception of the Australian Council for Private Education and Training (ACPET) in 1992, along with a revision of the Technical and Further Education (TAFE) system.

A further policy initiative leading to the development of education as trade is explained in an article written for the *Oxford Review of Economic Policy* (Quiggin, 1998). Quiggin argued one major policy shift that ineluctably influenced the direction of Australian economic policy was the implementation of the 1993 *National Competition Policy* (Independent Committee of Inquiry into Competition Policy in Australia & Hilmer, 1993). The implementation of this microeconomic policy reform led to the corporatisation of government business enterprises and a comprehensive program of competitive tendering and contracting for publicly provided services such as health and education. Australia was moving from the 1951 Colombo Plan of education as aid to education provided on a commercial

basis through to the current full fee-paying student fee model for international students as outlined below.

## 2.2.3 Education as Internationalisation

### 2.2.3.1 Defining the Term

Given the term “internationalisation of education” has multiple meanings, it is necessary to clearly define the term as it relates to this present of research. In a comprehensive review of the large volume of literature surrounding this topic, Harman (2005) posited that in countries such as Australia and New Zealand, much of the literature adheres to an acceptance of the internationalisation of education as: “is related to the export of education services, education markets and marketing, and the characteristics and learning styles of international students, particularly those from Asian countries” (p121). For the purposes of this research, the phrase is intended to describe “export education where education services are offered on a commercial basis in other countries”, specifically, “where students are studying in the country of the provider” (Harman, 2005, p 121).

In establishing the underlying tensions embedded in this third iteration of the policies that inform the Australian international education sector, it is also important to acknowledge, albeit briefly, the academic literature, both from a positive and negative lens, concerning the funding and management impacts on the sector. In a Chapter entitled *Knowledge in the Marketplace: The Global Commodification of Teaching and Learning in Higher Education*, Naidoo’s economic analysis (2003) opined that changes to funding models for higher education institutions, from economic frameworks based in Keynesian principles to the implementation of funding and regulatory policies underpinned by “neo-liberal” market mechanisms and managerialist principles, forced many tertiary providers to comply with market-based regimes. Whilst, McBurnie & Ziguras (2003); Woodhouse (2001) and Vidovich (2002) argued that alongside the implementation of a fee-for-service educational model, it was important to note the pivotal role the Australian Government has played in promoting trade liberalisation, resulting in a more diversified approach to trade promotion

including building confidence in international quality assurance mechanisms and demonstrating the benefits of trade-driven internationalisation to importing countries.

Similarly, other deliberations of the internationalisation of the education sector has involved, rightly or wrongly, a re-conception of education as a commodity. These re-conceptions have included research into: the global development and engagement in off-shore programs; the increased recruitment of large numbers of international students for revenue purposes; the preoccupation of engagement in market competition for funding as well as the packaging of knowledge for sale across national boundaries (Welch & Denman, 1997; Yang & Welch, 2001; Meek, 2002; Pratt and Poole, 2000; McBurnie; 2000; McBurnie & Pollock, 2000).

#### *2.2.3.2 International Student Proliferation*

As previously shown, during the late 1990s, Australia, in keeping with a number of OECD countries, had relaxed its immigration laws sufficiently to attract international students to study programs in sectors in which there were perceived labour shortages. At this time, an increased demand for accountants in Australia had developed with the introduction of globalised accounting standards and significant regulatory reform alongside an exodus of practicing accountants through retirement and emigration (Wright & Chalmers, 2010).

Student mobility was viewed as a potential means of meeting increased demand for skilled workers upon successful completion of their onshore studies. Indeed, Cobb-Clark (2000) postulated that Australian-educated, international born graduates were capable of being easily absorbed into the Australian labour market; given their assumed assimilated social and linguistic capabilities. In line with this sentiment, the 1999 Coalition Review had recommended allocating an extra five points to applicants who had Australian education on the grounds that immigrants with Australian training had a better record of gaining employment in their professional field than other migrants. This recommendation, which saw the commencement of additional points allocation for Australian-educated graduates, was implemented in mid-1998 (Birrell, 2003). It is also important to note that since

mid 1999, those seeking migration have had to obtain accreditation of their credentials from the appropriate accrediting professional body (Birrell, 2003). Thus, the Government widened the role of the accrediting professional associations and gave them authority for the validation of skill credentials for those wishing to obtain permanent residency within Australia. This decision paved the way for these bodies being provided custodial governance of the PYPs that came into being in 2008.

These epistemological changes, which have changed the terms of the pedagogical underpinnings of higher education from traditional teaching and learning practices to the commodification of teaching and learning for sale in the international educational market-place, have ensured Australia's place in the internationalisation of education (Marginson & Considine, 2000; Naidoo, 2003; Naidoo & Jamieson, 2002). To place the results of these epistemological policy changes into perspective, by 2002, Australian public higher education institutions had enrolled 185,000 international students compared with 29,000 only twelve years earlier. By 2002, international students accounted for over 21 per cent of the total student load, of which two thirds were studying on shore in Australia (Ninnes & Hellsten, 2005, p1). Indeed, Marginson *et al.* (2010) postulated that between 1985-2005, the number of international students multiplied 12 times in Australia, as opposed to multiplying 3 times across the rest of the globe. Added to the mix was the introduction in 2006 of private higher education providers, who within 12 months, through both online and face-to-face degree programs, had enrolled 10 percent of higher education students, with the biggest demand from international business students (DEEWR, 2008 as cited in Ryan, 2010). Private providers ranged from multinational companies such as Navitas, Kaplan and Cengage, to private colleges (Ryan, 2010, p24).

In 2006, an Organisation for Economic Co-operation and Development report identified that Australia had the highest proportion of international students in higher education in the OECD: 20 per cent in 2006 (OECD, 2006). Australian students did not go to other countries for education in similar numbers. In 2006 there were just over 10,000 Australian students reported to be enrolled in

overseas tertiary education institutions (Bradley, Noonan, Nugent & Scales, 2008).

By the year 2007 and 2008 - the period in which SMIPA came into formation – 15 percent of Australian Universities funding was reliant on international student fees (Koser, 2009). By 2007, Australia possessed 11 percent of the overall international student market with a three-fold increase in student numbers recorded within the first decade of the 21<sup>st</sup> century (Markus *et al.*, 2009); yet had less than one per cent of the world's population (Koser, 2009). During the period 2007-08, Australia's education services exports were valued at \$14.2 billion (Australian Bureau of Statistics (ABS), 2008a). Of this, \$13.7 billion was generated by onshore students and the rest by offshore student fees and education consultancy services (Australian Education International, (AEI), 2008). As these statistics demonstrate, there has been a clear evolution in the Commonwealth's immigration portfolio over the last six decades from focusing on attracting familial migration primarily from the UK, to attracting economic migrants and temporary (skilled) migrants for long-term temporary migration, particularly to regional areas (Koleth, 2010) and preferencing people gaining their skills from study in Australia.

As a result, funding of the Australian higher education sector is heavily reliant on overseas, predominantly Asia-Pacific students. Indeed, it could be argued that as a result in the significant rise in student income universities have experienced, the Commonwealth and state governments have been able to identify an opportunity to reduce the levels of direct funding to the higher education sector. The income derived from the international education sector is now integral to the success of the sector's survival and future development. As Marginson (2007) has argued the revenue attracted from international student enrolments is now required to supplement the income of tertiary institutions that were previously solely funded by government.

## 2.3 Migration and Skilled Labour

### 2.3.1 Employer Sponsorship of Skilled Migrants

As previously indicated, an important policy change was the implementation of a points system whereby points towards migration were awarded based on identified employability factors such as skill, age and English language ability/fluency. The addition, in the early 1980s, of a points system to replace subjective measures of migrant eligibility with quantifiable indicators of human capital in the attraction of highly skilled migrants, facilitated the move towards the accumulation of human capital via migration (Ekanayake & Jackling, 2014).

A further change designed to increase the ability to attract skilled workers to address Australia's skills gaps was the introduction in 1996 of the 457 Visa (Business Long Stay). This was a deliberate attempt, Koleth (2010) argued, to overcome a recognised skilled labour shortage. This was a policy developed by the Howard Coalition Government. Effectively this migration instrument was introduced to provide the primary applicant and the respective family members the chance to live and work in Australia, if an employer was willing to hire them. The introduction of this labour policy initiative can be seen as a significant milestone in providing additional migration pathways to prospective Australian immigrants. To substantiate the effect of this type of visa on the landscape of the Australian labour force it is worth noting that in 2007-08 the number of visas in the 457 Category had increased to 111,000 from 30,800 in 1997-98. In the same period, student visas increased from 63,000 to 278,000. Approximately 40 per cent of visas granted in the skilled migration program went to supposedly temporary migrants who were already in Australia to immigrants from these two visa categories (Evans, 2008).

These initiatives were important milestones in the changes to current human capital labour policies. A swing from supply-driven skilled migration to that of demand-driven migration. The result was the sanctioning of employer sponsorship of skilled migrants within the Australian workplace with the aim of economic growth through the development of skilled migration opportunities for

a knowledge-based economy initiative. These early policy implementations ultimately led to an expansion in the linkage of migration points for international students studying within an Australian education program. This in turn, led to the implementation of the PYP, in 2008, for the accounting, information technology and engineering professions the former of which SMIPA is the specific subject of this research project.

### **2.3.2 Migration Occupation in Demand List: A Push for Skilled Migration**

Soon after the Howard Government's implementation of the 457 Visa to fuel the skilled migration push came the introduction, in July 1999, of a new skills selection system to select skilled migrants to better meet the needs of the Australian labour market. Now incorporated within the previous points test was a new set of skilled migration visa subclasses, which included the establishment of a Skilled Occupations List (SOL). The SOL predetermined eligible occupations, which ensured those identified within these specific occupations, such as accountancy, could apply for PR.

The introduction of a revised points test was intended to offer a transparent and objective mechanism to help select skilled migrants who could offer the best in terms of economic benefit to Australia (DIAC, 2011). Miller, (1999) identified the main aim of the points test as a means to identify factors in a potential migrant that will "benefit Australia or assist with the settlement process, such as: age; skill; language proficiency and bonus points for qualifications acquired in Australia (p193). To meet this objective, in 1999, the Federal Government introduced five extra points to those applicants who had obtained a qualification from an Australian training or educational institution. Thus, international students seeking to migrate to Australia, on completion of their studies within occupations listed on the SOL, could access the additional points for successful migration purposes. The SOL was divided into 60, 50 and 40-point occupations. The occupations within the first 60-point category were mostly professional and trade occupations. As shall be discussed later, the introduction of these bonus points

for studies achieved in Australia was to contribute to the advent of the PYP six years later.

In addition to these changes to the points test, the Government announced the introduction of the Migration Occupation in Demand List (MODL), a list of occupations seen as in critical demand in terms of shortage of skilled workers. Inclusion on this list granted extra points for qualifying participants and just as importantly, attracted priority processing status. Philip Ruddock, Minister for Immigration and Multicultural Affairs, confirmed (1998) the decision to enhance the ability of Australian-educated overseas-born graduates to gain PR easily was deliberate in its intent to increase Australia's global competitiveness in attracting more overseas students and skilled migrants. Markus argued this fundamental transformation in migration policies and programs was nothing short of "Australia's immigration revolution" (Markus *et al.*, 2009, p23).

These two key policy implementations: the advent of a points system and the introduction of MODL in the late 1990s demonstrated the Federal Government's commitment to the retention of overseas born, Australian-educated graduates for employment within the Australian workforce. Accounting was added to the MODL in September 2004, and according to Birrell & Healey, subsequently dominated the ranks of applicants for general skilled migration (GSM) visas with Australian university qualifications (Birrell & Healey, 2010). The inclusion of certain professions on the MODL for many subsequent years ultimately contributed to the introduction of the PYP for Australian trained accounting, information technology and engineering postgraduates.

In a speech to the Asia Pacific Migration Research Network, (2000), the content of which was included in a book chapter entitled *Australian Immigration: Grasping the new reality*, (2002), Philip Ruddock proffered an examination of the immigration "mechanisms" outlined above. Ruddock described the immigration patterns from 1995-1996 when the family stream comprised around 70 percent of the migration program, as having skilled migration "barely an afterthought". He compared this with the Howard Coalition Government's concerted effort to put into place extensive reforms targeting skilled migration (Ruddock, 2002). This

targeted skilled migration policy was aligned to an active marketing promotion by the Department for Employment, Education, Training and Youth Affairs (DEETYA) of Australia's education and training services for the international student market. The marketing promotion had an allocated budget of \$21 million over a four-year period (Kemp, 1998).

Ruddock claimed that Australia required "a high proportion of skilled, entrepreneurial and youthful immigrants" (2002, p1). He determined the primary way these objectives could be met, was "through the judicious application of carefully tailored skilled entry programs" (p1). In this speech, he acknowledged Australia's overseas student intake offered opportunities for successful students to migrate to Australia permanently (p5). Here, Ruddock is noting the increase in the skilled stream of Australia's Migration Program from 29 percent in 1995-1996 to over 50 percent in 2000, with further anticipated continued growth in subsequent years. Quoting Australian Bureau of Statistics projections, Ruddock further stated that due to an ageing population, Australia faced a decline in its annual labour force growth, falling potentially to 0.4 percent growth by 2015-2016 which could be ameliorated through attracting young skilled migrants with good English language skills (p6).

### **2.3.3 Onshore Permanent Residency Applications (2001-2008)**

Another change introduced in July 2001 was that overseas-born Australian-educated graduates could make onshore applications for permanent residency, whereas previously they had had to submit their application after leaving Australia. As hoped by the designers of the policy changes, the alignment of the overseas student programs with skilled migration led to a substantial increase in student visa grants, followed by an increased demand for permanent migration from Australian-educated, overseas-born graduates. In December 2003, in a further attempt to retain Australia's place as a global leader in international student education, the Commonwealth Government modified English proficiency requirements to allow a proportion of students to undertake foundation English language courses before commencing Australian education programs. As shall be evidenced in Chapter Three, the resultant reduction in the English-speaking

skills of subsequent prospective migrants was to contribute to the development and implementation of the PYP.

From April 2005, the GSM selection points were increased from 115 to 120 points. The increase in the required GSM points to obtain selection under the general skilled migration program was intended to heighten the importance of obtaining bonus points from an occupation that was listed on the MODL and continued the supply-driven demand model of skilled migration. According to Birrell and Healey, (2010) previously only 9 percent of skilled migrants had nominated an occupation on the MODL, but following the points increase, 42 percent of applicants nominated an occupation from the MODL so as to acquire the bonus points (Birrell & Healey, 2010).

The skilled policy and program changes detailed above led to an exponential increase in the number of overseas students studying specific skills identified as in short supply within the Australian workforce. Accredited qualifications in degrees such as accounting, information technology, and engineering, were allocated extra migration points for permanent residency, in recognition of the perceived scarcity of Australian born individuals to take on these jobs. In the field of accounting, enrolments increased almost five-fold from 4,187 in 2002 to 20,210 by 2008 (Ross, 2010). To place the results of this last policy change into perspective, for the fiscal year 2007-2008, 15 percent of Australian universities funding was reliant on international student fees (Koser, 2009). Phillimore and Koshy (2010) cited data supplied in the 2009 *Access Economic* report, which stated that in 2007-2008 the entire international education sector in Australia contributed \$12.6 billion to the Australian economy and was responsible for total employment of 126,240 full-time employment (FTE) positions. Total value added created through onshore international higher education was equal to \$9.3 billion.

Thirty-three percent of international students who completed their courses in 2003 obtained a permanent residence visa under the onshore overseas student visa subclasses (Baas, 2006). The introduction of onshore permanent residency applications, Markus *et al.* (2009) observed “facilitated the growth of the educational industry by offering the option of permanent settlement to those

successfully completing courses in areas of high demand” (2009, p11). Indeed, Koleth (2010) argued that the “complex nexus” between the overseas student program and the skilled migration program has moulded immigration policy development since 1997.

In 2006-2007, almost 23,000 international, Australian trained graduates were successful in gaining permanent residency following their successful completion of education courses in areas of high labour demand (Markus *et al.*, 2009). The immigration surge experienced in 2006-2007 (184,000) needs to be placed into context, given that Australia has experienced other significant peaks in its net immigration intake since World War II. Other noteworthy intakes were recorded, for instance, in 1949-50 following the implementation of the Displaced Persons Program when 154,000 immigrants were granted permanent residency. Nearly 20 years later, net immigration reached 140,000 between 1968-69, whilst the years 1987-88 saw 173,000 immigrants reach Australia. In terms of per capita growth terms these influxes represented population increases of 2 percent in 1949, compared to 0.9 percent in 2007 (ABS, 2011). Since 1971, the percentage of the Australian population born overseas has remained relatively constant hovering between 20 to 24 percent (Markus *et al.*, 2009).

In 2008, the Minister for Immigration, Chris Evans discussed the proposed immigration intake for 2009, revealing the skills intake was set at 70 percent of the 190,300 proposed places (Markus *et al.*, 2009). In an interview with journalist Paul Kelly, Senator Evans said that immigration was essential in meeting future Australian labor demands due to an emerging lack of skilled workers (p12-13).

In 2007, a new GSM visa came into being called the Graduate Skills visa (also known as a 485 visa). It was designed to enable former students who had studied in Australia to stay in Australia with full work rights for 18 months’ post-graduation. (Birrell & Healey, 2010). This new visa sub-class added significantly to Australia’s appeal as a study destination of choice for international students. It would be the procedural mechanism by which PYP students would be entitled to undertake SMIPA once the program was established in early 2009. As a result, the legislative action implementing the 485 visa for Australian graduates to study a

PYP came into effect prior to the program's development, which was not completed until July 2008. It is unclear whether the professional bodies were consulted prior to the introduction of the new visa and its reference to a PYP. The use of the term Professional Year, which already had a delineated meaning in the professional development portfolio for existing CPA members, suggests not.

#### **2.3.4 The Introduction of the Critical Skills List (2009)**

In early 2008, the global economic boom was nearing its "apex" (Birrell & Healey, 2010). According to Birrell & Healey, the Australian labour market was seriously stretched, with "widespread vacancies across the skilled occupations, in spite of the large volume of international graduates" (Birrell & Healey, 2010, p69). This resulted in the new Labour Government increasing the permanent immigration program places for 2008-2009 to 200,000; 115,000 of which were made up of skilled visas. However, the emphasis had moved from supply driven toward demand driven practices. This is demonstrated through an increase in the provision of 457 visas and a reduction in the number of GSM visas from the previous year's 70,470 to 55,098 for the 2008-2009 period (Birrell & Healey, 2010).

The increase in 457 visas occurred very shortly before the Global Financial Crisis of 2008. The resultant economic downturn led to a review of the Migration Program. The review resulted in the Commonwealth Government's policy pronouncement of a further move to "demand driven" skilled migration, with a focus on delivering the skills identified as most critical to the country's economic development (Evans, 2008). In March 2009, Australia's skilled migration program was reduced for the first time in ten years with the stated objective "of protecting local jobs" (Evans, 2010). The revised policy removed most trade occupations and VET sector qualifications from the lists to determine skilled migration. The focus was on increasing employer-sponsored visas. This policy shift included the introduction of a new Critical Skills List (CSL) and a revised order of preference in the processing of skilled visa applications, giving preference to employer sponsored visas (Koleth, 2010), meaning that they were processed before other visa applications. The CSL was limited to specific professions including:

information technology, engineering and accountancy. Subsequent chapters of this research project will examine the impact of the CSL on the accounting profession through the lens of SMIPA.

Chapter Two offered an overview of the paradigm shifts that have taken place in terms of the internationalisation of the Australian education system. A revision in ideology that saw education offerings move from a positioning of an instrument of aid to an expansion of trade opportunities, to its current stance as a significant export trade, the revenue from which currently underpins a significant revenue stream for the Australian education system. In addition, the chapter has identified the changes in policy development that has decoupled immigration outcomes from a supply driven human capital model to one driven by the supply demands of Australian employers.

Chapter Three examines the reasons that led to the development of the PYP for Australian-educated, overseas born graduates seeking skilled migration pathways for permanent settlement within Australia.

## Chapter Three: An Overview of the Professional Year Program

### 3.0 The Inception of the Professional Year Program

In Chapter Two an examination of the key skilled labour policy developments that led to the development of the PYP was presented and the argument established that international education pathways are an integral part of the way in which Australia has developed its skilled labour migration system. According to an OECD report, immigration policies that target international students can produce positive results and can be vital in establishing a future skilled workforce. In many OECD countries, the report argued “the recruitment of international students is part of a broader strategy to recruit highly skilled immigrants” (OECD 2008, vol. 2, p264).

As was evidenced in Chapter Two, Australia facilitated this approach to ensure the skills of migrants aligned with current labour market shortages through its revision of immigration policies from education as aid, to trade, to the current policy of the internationalisation of education. Over the last fifty years, a significant number of policy changes were made to encourage international students to contribute to Australia’s economic and social development. Based on Department of Immigration and Citizenship (DIAC) data, an estimated 40 per cent of those who obtain skilled migration to Australia have an Australian qualification of at least two years’ duration (Birrell, 2006a). However, this figure is below that of the United States (50 per cent) in the number of international students it retains in the workforce after graduation (Marginson & McAulay, 2007). Birrell & Healey (2008), stated that between 2001 and 2006, only 25 percent of Australian-educated, international born students seeking work in Australia obtained professional work as an accountant compared to 68 percent of domestic graduates and 43 percent of foreign born and foreign qualified immigrants (p5).

It is the analysis of data sets such as these, which led to the Australian

Government's call for a review of the Skilled Migration Program in order to better understand why Australian-educated, international born graduates were failing to address the skills gaps identified within the Australian workforce. This third chapter will therefore offer a review of the causes that brought about the introduction of a 485 visa and the Commonwealth Government's requirement that the relevant accrediting professional bodies develop information technology, accounting and engineering PYPs. This review will be followed by an examination of the different modes of delivery for each of these three professional programs, with specific attention then given to SMIPA. Included within this chapter is an examination of the learning outcomes contained within the curriculum in order to later establish whether these intended learning outcomes have assisted PYP graduates in the development of requisite workplace readiness skills for better integration within the Australian workforce.

So, why was a PYP considered necessary for Australian-educated, overseas born graduates who were interested in obtaining a skilled migration pathway as a result of their studies?

The seed was sown in 2005, when the then Minister for Immigration and Multicultural and Indigenous Affairs, Amanda Vanstone, commissioned three recognised academic immigration experts: Bob Birrell (Monash University); Lesley Ann Hawthorne (University of Melbourne) and Sue Richardson (Flinders University) to conduct an analysis of Australia's General Skilled Migration (GSM) policies to determine the efficacy of existent labour policy outcomes (Fox, 2006). The report was requested following the announcement of the provision of 97,500 skilled migrant places in the 2005-2006 GSM Program, the eighth successive year in which such an expansion in numbers had occurred (Fox, 2006). The group was charged with determining whether the GSM program met the original objective of successfully filling identified skill shortage requirements in the Australian workplace.

As identified in Chapter Two, the GSM program (initiated by the Howard Federal Government in 1999,) was the points test introduced to allocate points to attributes that were seen to contribute to employability. Applicants who could

demonstrate they had attributes worth at least 60 points were able to get permanent residency, along with full working rights. Migrants were selected based on: their nominated occupation; age; skills; qualifications; English language ability assessed as meeting the International English Language Testing System (IELTS)<sup>2</sup> level 5; and employability (Spinks, 2010). The GSM policy objectives were intended to provide a pool of skilled migrants to strengthen and augment the Australian labour force, complement Australia's demographic population through a managed immigration pathway and more specifically, to help address the skilled labour needs of regional Australia (Fox, 2006). The GSM was underpinned by the application of a selective points' test, which was intended to be an objective and systematic framework by which to identify skilled migrants "most likely to contribute to the objectives of the GSM" (p7, Fox, 2006). A subsequent consequence of the points allocation system linkage to migration pathways meant that through the rapid increase in Australia's export of education a potential source of labour to meet the demands for highly skilled labour was assured (Marginson *et al.* 2010).

### 3.1 The Skilled Migration Report

The remit with which Birrell, Hawthorn and Richardson were charged was to build upon other studies of Australia's skilled migration processes (DIMA, 2001; Parliament of the Commonwealth of Australia Joint Standing Committee on Migration, 2004) so as to examine the efficiency and effectiveness of both the GSM and the points test and to consequently "recommend any changes deemed necessary to improve the administration, operation and outcomes of the GSM and points test" (p8) by February 2006. The subsequent report, entitled *Evaluation of the General Skilled Migration Categories* (Birrell *et al.*, 2006) determined that rather than continue the status quo of the points system, the selection of skilled migrants should be determined by employment related factors

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<sup>2</sup> There are four components to the IELTS test: reading; writing; listening; and speaking. IELTS 5 is defined as a 'modest' user with a partial command of the language who copes with overall meaning though with many mistakes but should be able to handle basic communication in own field, whereas IELTS 6 is defined as a "competent" user with a generally effective command of the language who can use and understand fairly complex language and understands detailed reasoning (www.IELTS.org).

such as: “good English communication skills; the possession of valued vocational skills and Australian work experience in a nominated occupation” (Birrell *et al.* 2006, p166).

Indeed, in a research paper by Birrell (2006a) in the same year as the commissioned report, the author suggested that the admission of international students with insufficient English-language skills was occurring because of the number of pathways where students applying onshore could bypass an IELTS test. Birrell’s research determined that between 2002 to 2005 more than a quarter of international student enrolments and commencements in Australia were based on pathways that did not require or include formal test regimes. These included attending Australian secondary schools or undertaking enabling courses offered in VET and higher education (Birrell 2006b).

*Birrell et al.*’s subsequent report set out several recommendations to implement effective mechanisms to include employer specific criterion within the selection process. These recommendations included the revocation of MODL, the mechanism intended to target specific skill needs in relation to the GSM program and complement the supply of tertiary qualified Australians available to augment the Australian workplace. The report also called for the truncation of bonus and other points available to applicants and the introduction of a higher threshold standard of English for applicants to a minimum IELTS score of 6 across all four bands, as opposed to the previously recommended minimum IELTS score of 5 (Birrell *et al.*, 2006, p166).

In an endeavour to assist onshore international-born, Australian-educated graduates wishing to gain permanent residency through the skilled migration category, the report proposed the establishment of a new temporary entry visa which would allow for a stay in Australia of two years with full work rights post-graduation. The report argued that in an endeavour to enhance their labour market work readiness, graduates wishing to obtain the suggested new visa option could pursue one of three options: an improvement in their English skills,

so as to obtain an IELTS score of 7 across all four bands;<sup>3</sup> the completion of a “professional year” of additional studies in courses accredited by the relevant accrediting authority which would provide vocationally specific training designed to help applicants meet the requirements of Australian employers; or the completion of the equivalent of one year’s full-time work experience in a professional or trade level in their nominated occupation (p166).

The report went on to justify the three options by arguing:

*“Communication skills are so important to job outcomes; it is appropriate that the level of English skills should be an important determinant of skilled migration selection. IELTS Band 6.0 is considered the minimum level necessary for an applicant to adequately perform the functions expected of a professional employee in most cases” (p171).*

These new opportunities to gain permanent residency, including through the development of PYPs, which would be overseen by the specific Accounting, IT and Engineering professional associations, in conjunction with accredited professional education providers - the report suggested, was a way in which to equip migrant workers with a variety of predetermined work readiness skills (Birrell *et al.*, 2006). The curriculum of this proposed work readiness program, the authors argued, should comprise of:

*“Content that has been approved by the relevant accrediting authority ... [and] comprise technical knowledge and practical on the job experience considered by the accrediting authority, employers and industry bodies to facilitate employment in Australia at the professional level. For example, in accounting, it may include courses which the professional accounting authorities regard as essential for professional status in the discipline” (p176-177).*

Thus, the Department of Immigration and Citizenship (DIAC), rebadged as the current Department of Immigration and Border Protection (DIBP), charged the Australian Computer Society (ACS), Engineering Education Australia (EEA), the educational entity of Engineers’ Australia and the Joint Accounting Bodies (JAB), as the appropriate professional accrediting associations to oversee the development and delivery of a professional program that would respond to the recommendations set out in the report. Those industry bodies implementing the

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<sup>3</sup> IELTS 7 is defined as a good user with an operational command of the language, with occasional inaccuracies, and an ability to handle complex language well and understand detailed reasoning. (IELTS, 2012)

PYPs were charged with the responsibility to “enhance the employability of a graduate and the contribution that they can make as a professional” (DIAC, 2008). In keeping with this mandate, the first PYP operations manual stated that the aim of the PYP “is a program of study aimed at increasing the employment skills and employability of recent international student graduates in order to assist to address Australia’s skill shortages in nominated occupations” (ACS, 2008).

Since SMIPA is the primary model for the purposes of this research, the scale and demographics of the international student enrolments in accounting courses is worthy of note. From 2002-2011, Chinese students made up 49 percent of total enrolments in accounting courses, which translated to a total of 109,465 of the 223,833 enrolments within this period (AEI, 2012). In the period 2005-2012, a total of 63,675 accounting professionals were granted visas under the GSM program, representing the largest occupation category for that period (Ekanayake & Jackling, 2014). Yet, as the Minister for Immigration stated in a media release:

*A 2006 survey of new migrants found that 18 months after acquiring permanent residence, half of those who came in via the MODL were employed in that occupation, but a third of them were either unemployed or working in an unskilled job. In contrast, 80 per cent of migrants sponsored by an employer were working in a skilled job 18 months later, plus they were earning \$16,000 more per year on average than those who had come via the MODL (Evans, 2010).*

The perceived failure of international accounting, Australian-educated graduates to satisfy the supply-driven skills shortage within the accounting profession can be seen as a reason for the development of a Commonwealth gazetted PYP. During the six-year period 2008 - 2014, a total of 17,113 Australian-educated graduates undertook the PYP. The aggregated enrolments across the three programs were identified as: SMIPA, 10,740; ACS, 4,541; & EEA, 1,832 (DIBP, 2014).

In light of the speed with which the program curriculum framework was required<sup>4</sup> the responsibility was given to Monash College, the commercial education arm

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<sup>4</sup> See Chapter 7 JAB interview Section 7.7.1: The evolution of the JAB model

of Monash University,<sup>5</sup> and a subsequent licensed provider of both the accounting and IT PYPs to develop the initial curriculum framework. The first delivery of the PYP began in 2008, consisting of graduates from the disciplines of Information Technology. The accounting and engineering programs followed early the following year. Interestingly, the ACS was charged a curriculum framework royalty fee by Monash College for each student that was enrolled within the PYP. However, both JAB and EEA were provided use of this curriculum framework by the Commonwealth Government free of charge. Irrespective of the variance in economic business models, the commonality of the curriculum framework across the programs, ensured the providers could develop face-to-face materials that might be taught to all PYP students simultaneously within the same cohorts. Thus, minimising the need to maintain differing educational learning outcomes and ensuring the streamlining of business expenses. The program's business model was thereby established to allow for volume of delivery, across disciplines by the licensed providers. Although, class sizes were restricted within all three programs to a maximum of twenty-five students per class.

Each of these PYPs was overseen by the recognised, accrediting professional associations with delivery of the program achieved through the licensing of the program to PYP providers. Whilst there are some inherent similarities within the administration of the program, each professional association's involvement is implemented through three distinctly different business models that will each be examined in turn. However, initially an examination of those characteristics common across the PYP ecosystem will be undertaken.

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<sup>5</sup> The original 2008 PYP Program curriculum was rewritten by the ACS education team, under the direction of this researcher, in 2013 following roundtable discussions amongst the professional bodies: Engineering Education Australia (EEA), the Joint Accounting Bodies (CPA Australia, ICAA and IPA) and the Australian Computer Society (ACS). The intent was to enhance the classroom learning outcomes of the program to better address Australian workforce development needs. The revised curriculum now included an embedded Certificate IV in Business, which is underpinned by two skills frameworks: The Department of Education, Employment and Workplace Readiness (DEEWR) Employability Skills Framework (2012) as well as *The Australian Blueprint for Career Development* (DEEWR, 2010). The curriculum was implemented across the Professional Year Providers of all 3 professional associations in June 2013, following formal approval from DIBP in April 2013.

### 3.2 Germane Professional Year Characteristics

The similarities that exist between the three PYPs resulted from the professional associations shared involvement in implementing the approved Commonwealth Government's gazetted 44-week course. The course curriculum framework was divided across two face-to-face subject components, with a shared course curriculum and an embedded 12-week internship element. As previously indicated, the first of the PYPs was implemented by the ACS, followed by EEA and JAB in 2009. All three of the programs are delivered through approved providers, some of whom are licensed to deliver across each of the programs in multiple state locations.<sup>6</sup> In order to qualify as a PYP provider, successful applicants must either be a registered training organisation (RTO) or affiliated with a tertiary institution. The commonality of the curriculum framework - was intended to ensure the ability of the approved provider to combine students from the engineering, accounting and information technology programs within the one cohort, thus allowing for scales of economy to ensure viability in the running of the PYP. Each of the programs was charged by the DIBP to provide monthly updates concerning PYP enrolment data, which was used to subsequently verify the apportioning of additional points for the completion of PR pathways.

At the inception of the program, in addition to a shared curriculum and common licensed provider pool, the information technology and engineering professional association bodies mandated that the pricing model for the PYP required a fee cap of a maximum amount of \$12,600 per student. Later, to contain the unforeseen consequences of the increased role of migration agents in recruitment and the subsequent increase in agents' commissions, a fixed commission fee for migration and education agents of 15 percent was set as the amount that could be awarded to those entities that provided student cohorts to all of the PYP providers<sup>7</sup>. It is worth noting, that whilst the ACS and EEA also permitted PYP providers to set fees within a scale of 15 percent either side of the

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<sup>6</sup> A list of the approved, licensed providers across each of the three Professional Year Programs can be found as Appendix 1.

<sup>7</sup> Initially, there were no rules around agent commissions, as there was no understanding that this would become a key part of the provider model for recruitment. Further discussions on the role played by migration and education agents will appear in Chapter Seven.

set \$12,600, the JAB did not mandate a minimum enrolment fee, preferring to adopt a free market approach, which allowed the providers to set fees as they saw fit<sup>8</sup>. Given, that the breakdown of international students across the three disciplines shows that there were a much larger proportion of accounting graduates (providing approximately 70 percent of PYP enrolments, with ACS PYP enrolments around 20 percent and EEA enrolments the smallest with around 10 percent of the market share) this is a significant differentiator between the governance of the PYP between the three professions.

A further unintended consequence that resulted from the lack of a mandated enrolment fee, is that a practice of “bundling” PYP enrolments developed within the marketplace, with migration and education agents demanding larger and larger commissions in respect of recruitment for SMIPA<sup>9</sup>. Anecdotal evidence that arose from PYP providers regarding the steady increase in payments made to migration and education agents for the procurement of PYP student enrolments, led in 2013, to the ACS and EEA publishing revised marketing guidelines, which clearly stipulated that “agent and representative commissions shall not exceed more than 15 percent of the total fee charged” (ACS, Marketing Guidelines, 2013). Whilst this was an attempt to prevent the increased role of agents within PYP recruitment, concerns raised by some of the PYP provider interviews indicated that additional payments to agents would instead be made under different accounting line items that were not reflected within PYP budgeting documentation.

Traditionally, PYP providers, across the three programs, as Registered Training Organisations (RTOs) or university affiliates, are responsible for the implementation of the 44-week course and held responsible for both the face-to-face teaching subjects (260 hours) and the sourcing of a 12-week internship (ACS, 2008) which involves 240 hours of attendance. PYP provider responsibilities also include instruction in the development of generic skills, job

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<sup>8</sup> Whilst the ACS maintained a mandated set fee from the program’s inception until 2016, in early 2017, the ACS adopted the same free market approach as that practiced by the JAB.

<sup>9</sup> Further discussion regarding the increased role of international migration agents within the procurement of PYP recruitment is discussed in depth in chapter 7.4.2: Enrolment Processes.

preparation, and business acculturation as well as having oversight of the internship, (240 hours of work experience), which includes the allocation of the internship placements and monitoring of students while on placement. This last requirement was designed to link enrolment numbers with the ability of the provider to find and manage internships for each student. Students were not to be responsible for sourcing their own internships (ACS, 2008b).

Student intakes with the larger providers occur on a monthly basis, whereas for the medium to small sized to providers, intakes are undertaken three to four times per year, with the tertiary providers reliant on twice yearly intakes. The demographic distribution of the student intake varies between providers, dependent on the stable of migration agents utilised by each provider (Jackling, Natoli & Jones, 2013).

Annual quality control reviews are held by each of the associations across nine quality principles to ensure that the PYP providers are meeting the agreed standards for: admissions; program structure, content and delivery; assessment and moderation; program evaluation; human resource processes; facilities; marketing; financial and contractual obligations and internship delivery.<sup>10</sup> The nature of the documented review process (see: Appendix 2) is primarily concerned with the governance of the requisite processes surrounding the internship. As will be evidenced in section 3.5 of this chapter, the professional associations have determined comprehensive criterion for the delivery of the internship component. However, very little research had thus far been conducted on benchmarking the internship experience as reported by the PYP interns, and providers. It is this gap in the current body of knowledge that has partially informed the structure of this particular research project, along with a desire to provide constructive recommendations for improvements to the current model.

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<sup>10</sup> In 2014, following discussions between each of the three professional associations, it was determined that under the stewardship of this researcher, the ACS would take on responsibility for the quality assurance of each of the programs. This was in an effort to reduce provider quality assurance checks to one per year, rather than the previous three per annum, as well as ensure a conformity of review processes across each of the programs. Following the hiring of a PY Manager, in 2016, JAB once again began undertaking quality assurance of its partner providers in-house.

### 3.2.1 The ACS Professional Year Model

As already indicated, the first gazetted PYP to be established was that of the ACS in July 2008, following close discussions with the Commonwealth Government on the type of program to be implemented to meet the PYP requirements detailed in the 485 visa provisions. Initial PYP providers included: Navitas Workforce Solutions; Professional Pathways Australia (PPA); Education Centre Australia (ECA); University of South Australia; Performance English; Swinburne University of Technology; University of Tasmania and Central Queensland University (CQU)<sup>11</sup>. In this model of delivery, the ACS is reliant on the education PYP providers for the teaching of the face-to-face components of the course, as well as the provision of the 12-week internship segments. In keeping with the directive of Birrell *et al.* (2006) to ensure:

*“Content that has been approved by the relevant accrediting authority ... [and] comprise technical knowledge and practical on the job experience considered by the accrediting authority, employers and industry bodies to facilitate employment in Australia at the professional level,”*

Simultaneous to the internship segment, is the provision of an online 12-week unit during which students are mentored by an ACS certified professional, with at least 10 years standing. The course develops students’ skills and knowledge in professionalism, ethics, project management and peer networking and encourages the development of artefacts they might subsequently use post-graduation to evidence disciplinary-specific capabilities.

The ACS PYP is mapped to a professional capabilities framework, *The Skills Framework for the Information Age* (SFIA), an open-source capability matrix that maps the broad set of technical and generic skills required to practice as an information technology professional across 7 levels of responsibility ranging from early entry through to chief information officer. SFIA serves as the basis for ACS’ professional certification schemes and is increasingly used to design IT curriculum across the higher education sector in Australia; New Zealand; the UK

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<sup>11</sup> All of the Higher Education Institutions cited as early SMIPA providers are no longer delivering the program, again further attention will be paid to the reasons for this opting out in Section 7.7.3: SMIPA Provider Requirements.

and several parts of Asia (von Konsky, Jones & Miller, 2013; 2014, & 2016; Herbert, Dermoudy, Ellis, Cameron-Jones, Chinthammit, Lewis, & Springer, 2013; Herbert, de Salas, Lewis, Dermoudy & Ellis 2014; & Jones, 2014).

Information technology PYP students are required to attend three professional development networking ACS events during the course of the program. The networking events are mandated to assist PYP students develop a professional network from which they can draw future work opportunities as well as identify potential professional mentors. ACS membership is provided to all IT PYP students. This PYP model affords the professional association a significant form of annual revenue, as the providers are required to pay the ACS a royalty of \$3,600, excluding GST, per student enrolled within the IT PYP. The ACS paid Monash College (until the advent of the new curriculum in 2013) a royalty sum of \$65.00 per student, ensuring the private arm of Monash University, a reasonably lucrative stream of income for the development of the PYP curriculum framework. When the curriculum was redesigned by ACS' curriculum developers, the framework was subsequently provided free of charge to all those participating in the PYP environment.

Whilst not the remit of this particular research project, Burritt, Evans & Guthrie (2010) in the first chapter of *Thought Leadership: Accounting Education at a crossroads in 2010* offered a list of seven recommended actions that needed to be addressed, the second of which required clarification as to the role of professional bodies as either the safe keepers of professional standards, or businesses where market share growth and cash flow are the principle objectives (p13). SMIPA does not offer an income revenue for JAB, however, it is of significant monetary value to its approved providers, as well as an attractive revenue stream for both the ACS and EEA. The question thus arises: who quality assures the bodies who both accredit and assess across the educational and migration pathways?

### **3.2.2 The Engineering Education Australia Professional Year Model**

The EEA PYP is offered in conjunction with a much smaller cohort of licensed education providers: Navitas Workforce Solutions; Holmesglen Institute and University Technology, Sydney (UTS).<sup>12</sup> According to the DIBP PYP review paper released in November 2014, the number of Engineering PYP students granted a 485 visa between 2009-2014 totalled 1,832 of 17,113 visas granted within that category (DIBP, 2014). The educational arm of the professional association is mandated to oversee the program through the auspice of its registered training organisation status. In this PYP model, it is primarily the governance of financial and administrative processes for the program that differ in form to that of its IT counterpart. EEA maintains complete control over the administration of the program. Whilst potential students choose the licensed provider without input from EEA, the application process and the collection of PYP fees is organised through EEA. Once applicants have been assessed for eligibility and enrolled, the provider fees are then distributed to the providers in two lump sums: the first upon student enrolment into an approved provider PYP course; with the second remittance released once the provider has sourced an appropriate internship placement for the PYP student, approximately six months into the 44-week program. Thus, EEA maintains complete control over the enrolment price paid by students entering the engineering PYP, which is set at \$15,000, with \$6,000 per student retained by EEA.

In terms of professional development, EEA requires all PYP students to attend two technical and two non-technical events as well as ongoing networking opportunities during the course of the 44-week program. Similar to the ACS, engineering PYP students are provided with membership of Engineers' Australia.

### **3.2.3 The Joint Accounting Bodies Professional Year Model**

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<sup>12</sup> There are far fewer graduates who enrol within the engineering Professional Year. The numbers are around 10% of the total PYP enrolment figures. Engineering internships are traditionally far harder to source than those within the IT and accounting disciplines. As a consequence, there is less room for a large number of PYP providers to operate and achieve sufficient market volume to make this program operationally financially viable. Whilst all 3 licensed providers were involved in the engineering PYP until late 2014, only Navitas remained a provider as at the end of 2016.

SMIPA, which is the focus of this research, differs from the two previous models in that JAB, whilst overseeing the quality control of the programs offered by the providers, does not have any vested financial interest within the program in the same way as the other two Professional Associations. SMIPA providers retain all income from the running of the PYP but are required to pay an initial licensing fee, as well as provide JAB with an annual financial audit filed by an auditor of their choice<sup>13</sup>.

Unlike the other two Professional Year Programs, SMIPA was the only PYP to be overseen by three professional associations. This was done under the governance of the JAB committee, which consisted of the CEOs of each of the three professional accounting bodies. Given the very tight timeline JAB was given to implement the program by the Commonwealth, the chosen model whereby the approved providers were responsible for student recruitment, enrolment, development and delivery of the face-to-face modules, the internship procurement and oversight, along with regular monthly reporting to DIBP on the enrolment and graduation figures was seen as the most practical to implement.

There have been occasions, post-implementation of the program, when JAB sought to build and implement a robust quality assurance scheme. The authors of the proposed scheme identified that this would require funding from JAB (Interviewee 7, 2015). This proved difficult to achieve, given the lack of revenue from the program, and the three organisations failed to reach agreement on the proposed quality assurance model. The duty of care and quality assurance of the program therefore remained the sole responsibility of the PYP providers (Interviewee 7, 2015).

In the 2013 report commissioned by JAB, entitled: *Transition to graduate employment for accounting graduates: Assessing the effectiveness of the Skilled Migration Internship Program in Accounting SMIPA* (Jackling, Natoli & Jones, 2013) one of the key recommendations was for JAB to become actively involved

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<sup>13</sup> In January 2016, this business model was changed to add a fee of \$250.00 per student enrolled in the program, in order to pay for a SMIPA PY manager, responsible for quality assurance.

in the administration processes relating to SMIPA, particularly given the increasing involvement of both education and migration agents in terms of obtaining commissions from providers in return for the enrolment of graduates in the program. SMIPA providers told the researchers that market competition had allowed SMIPA prices to range from \$12,000 to as low as \$7,000, which was considered by providers, who delivered across more than one of the programs, to be of grave concern in terms of ensuring both course and internship quality. In an attempt to oversee operational governance, in January 2016, a PYP manager was appointed by JAB to oversee quality assurance of SMIPA providers. The funding for this position was achieved through the implementation of a site registration fee for each of the providers for each of their SMIPA locations as well as a \$250.00 enrolment fee levy for each SMIPA student registered into the program.

### **3.3 Positioning the Professional Year Curriculum**

This section examines the high level of public debate that took place at the time of the PYP curriculum framework development and the associated learning outcomes that underpinned the PYP. As previously stated, the PYP model is based on a minimum 44-week face-to-face taught program, culminating in a 12-week internship placement with a relevant host company, where PYP students develop and hone the generic skills learned within the face-to-face subjects (CPA, PY curriculum, 2009c). An analysis of the curriculum was undertaken in order to determine the relevant themes that could be embedded into the questionnaire survey intended to capture SMIPA graduates' perceptions of which parts of the curriculum prepared them for their 12-week internship.

The PYP curriculum framework was designed to provide learning outcomes that would enhance the ability of a graduate to work within Australian legislative requirements applicable to workplaces and operations; work safely and participate in occupational safety, health and environmental processes; communicate effectively in the workplace; participate in a team; provide effective client service; apply occupation-specific knowledge and skills to professional work situations and implement strategies to manage their personal career

development (CPA, 2009c).<sup>14</sup> The teaching and learning method of engagement was to be comprised of a diversity of engaging, learner-centred, communicative tasks to enable learning through a range of individual, pair and group activities. PYP students were to learn and practise business communication skills, structures, functions and strategies through active engagement in realistic communicative tasks mirroring those commonly encountered in business and workplace environments (CPA, 2009c). These intended learning outcomes for PYP graduates, a consequence of the report prepared by Birrell *et al.*, (2006), were designed to ensure that a graduate who successfully completed the PYP should be well equipped for employment in the Australian workplace, particularly following the opportunity to implement the learnings from the face-to-face instruction within the 12-week internship that was the culmination of the 44-week program.

PYPs were thus designed to equip graduates who had not accomplished IELTS 7 with the skills required to work effectively within the Australian workplace (Birrell, *et al.* 2006). The decision to develop PYP graduates' generic skills was influenced by previous research, which had clearly shown that the poor English language and communications skills of Australian trained overseas accounting graduates were key areas of deficiency in relation to the development of generic skills (Candy & Crebert, 1991; Halpern, 1998; Martin, Milne-Holme, Barrett, Spalding & Jones, 2000; Harvey, 2001; Feast, 2002; Miller & Liciardi, 2003; Barrie, 2004; Crebert, Bates, Bell, Patrick & Crebert, 2004; Birrell, 2006b; Cassidy, 2006; Cox & King, 2006; Gray, Emerson & Mackay, 2005; Bretag, 2007;

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<sup>14</sup> In 2012, it was recognised that the original 2008 Professional Year classroom curriculum required revision in order to meet the employability needs of the Australian workplace. Under the stewardship of this researcher, the curriculum was accordingly rewritten in 2013 following discussion between the three professional bodies, Engineering Education Australia (EEA), the Joint Accounting Bodies and the Australian Computer Society to enhance the classroom learning outcomes of the program. The group of professional associations agreed that the ACS was best suited to developing the curriculum materials for use across the Professional Year Program. The revised curriculum included an embedded Certificate IV in Business, which was underpinned by two skills frameworks: The Department of Education, Employment and Workplace Readiness (DEEWR) Employability Skills Framework (2012) as well as *The Australian Blueprint for Career Development* (DEEWR, 2010). It was implemented across the communal Professional Year providers of all 3 professional associations in June 2013 but was only highly recommended as an exercise for those providers solely operating the SMIPA program. Thus, no further amendment to the curriculum has been undertaken since 2013, and several SMIPA providers are still teaching the 2008 curriculum.

Watty, 2007; Connor & Shaw, 2008; Arkoudis, Baik, Hawthorne, O'Loughlin, Leach & Bexley, 2009; Forsyth, Laxton, van de Werf & Banks, 2009). In Chapter Four, a comprehensive literature review is conducted of this significant body of literature. For the purposes of this chapter, suffice it to say that a commonality in the findings was that generic skills were seen to be the most desired attributes required by graduates looking for work where relevant, discrete discipline skills were a given. The challenge for this researcher lies in determining how the successful outcomes can be evidenced in terms of the enhancement of agreed generic attributes that play into the ability of early career professionals to work successfully within the workplace.

In addition to traditional academic bodies of literature, commissioned reports such as the Bradley Review of *Australian Higher Education* (Bradley *et al.*, 2008) documented extensive submissions to the panel, which also identified that international students required more support during their courses, “including the integration of English-language tuition into the curriculum to ensure they develop and maintain high levels of English-language competence” (p103). Improved English-language support the report stated, “should not be seen as a remedial program...but as part of the teaching which the university offers international students to prepare them for work in the global economy” (IDP Education submission, p7, as cited by Bradley *et al.*, 2008, p103)<sup>15</sup>.

The IDP Education submission further suggested that work-placement schemes should be developed for international students to give them a better understanding of Australian workplaces. The Universities Australia (UA submission as cited by Bradley *et al.*, 2008, p104), proposed a government-sponsored national internship program to cater for both domestic and international students. The UA report welcomed changes to migration policies that allowed graduates to remain in Australia to undertake intensive English-language tuition prior to their applying for permanent migration but argued more needed to be done during their courses of study to ensure such tuition is

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<sup>15</sup> IDP Education, alongside the British Council and Cambridge English Language Assessment own the IELTS program.

unnecessary. The panel determined that governments and higher education providers needed to place a much greater emphasis on the preparation of international students for the world of work and particularly for working in Australia, stating:

*“This should include a greater focus on English language proficiency that goes beyond the language competence required for the course and adequately prepares students for the working environment. Providers should give serious consideration to the development of work-placement programs to assist international students to become work ready in the Australian context”* (Bradley *et al.*, 2008, p103).

The report concluded with the observation that the Government had called upon the Centre for the Study of Higher Education (CSHE), under the stewardship of Arkoudis *et al.* (2009) to conduct an examination of the impact of English-language proficiency and workplace readiness on the performance and outcomes of international students who enter the Australian workplace after completion of their studies (also examined in Chapter Four). The PYP curriculum therefore entered the education environment at a time when public interest in ensuring the work readiness of international graduates was at an all-time peak.

### **3.3.1 Generic Skills**

Given the term generic skills has many meanings across multiple disciplines, to be clear as to the context in which this terminology is being utilised within this piece of research, the definition provided by the Australian Quality Framework Council (AQFC, 2010) will be adopted. The AQFC uses the term “generic skills” to refer to those skills that are not discipline specific and may be acquired throughout education, work and life; they are a feature of every learning experience”. The four broad categories of generic skills listed within the AQFC guidelines are basic fundamental skills such as: language, literacy, numeracy and ICT literacy skills; people skills such as being respectful to others, communication and team working skills; thinking skills such as analytic, problem solving, synthesis, creativity and learning skills and personal skills such as self-management, cultural understanding, having a global perspective and acting with responsible, ethical behaviour (AQFC, 2010). Whilst it is well established that

these generic skills are critical to the success of this cohort, it remains difficult to measure either positively or negatively, the impact that the PYP has on further developing these “soft” skills. Having established the reasoning behind the development of the PYP and the types of soft skills the program was intended to address in the professional development of Australian trained international born graduates, let us now examine the framework used to structure the program course curricula.

### **3.3.2 The Skills Taxonomies**

The skills taxonomy used to underpin the skill sets structuring the PYP was that offered by the Australian Language Levels (ALL) curriculum (1988) and the Employability Skills for the Future report (DEST, 2002), prepared by the Australian Chamber of Commerce and the Business Council of Australia (ACS, 2007). The three PYP models are comprised of three core components: Business Communication Skills (BCS); Australian Workplace Culture (AWC) and work experience through the provision of internships, also known as Professional Elements (PYP Professional Internship Manual, 2008). Each of these three components will now be examined.

## **3.4 The Face-to Face Modules**

### **3.4.1 Business Communications Skills (BCS)**

The curriculum framework, which underpinned the first component of the PYP, was the BCS, which incorporated the Australian Language Levels Guidelines (ALL) eight Principles of Language Learning (1988). This framework was the result of a cooperative Australian-wide program, established to develop a natural approach to languages (including English as a Second Language) teaching and learning. These eight principles determined that learners learn a language best when they:

- are treated as individuals with their own needs and interests;

- are provided with opportunities to participate in communicative use of the target language in a range of activities;
- are exposed to communicative data which are comprehensible and relevant to their needs and interests;
- focus deliberately on various language forms, skills and strategies in order to support the process of language acquisition;
- are exposed to socio-cultural data and direct experience of the culture(s) embedded within the target language;
- become aware of the role and nature of language and culture;
- are provided with appropriate feedback of their progress and:
- are provided with opportunities to manage their own learning (Vale, Scarino, McKay, 1991, p28).

The overarching learning outcome of the course was to ensure students reached a level of communicative competence required to participate appropriately in key communication practices that are common in business operations in the Australian workplace. Therefore, the BCS subject requirements included 130 hours' face-to-face tuition across five core competency components: Participation in Meetings; Oral Business Communication; Oral Presentation for Informational Purposes; Written Business Communication; and Business Text Analysis. The learning outcomes associated with the generic skills development of participants undertaking this subject were determined as:

- becoming more fluent, accurate and strategically competent speakers of English when communicating in formal and informal business and workplace settings;
- developing competence in reading and writing a range of business or workplace texts;
- gaining an awareness of cross-cultural differences and how these effect business dealings particularly in an Australian workplace;
- developing listening skills and strategies to comprehend authentic business/workplace conversations, discussions, meetings and interviews;
- developing independent learning skills;

- applying computer skills in workplace settings and engaging actively in learning in and outside of the classroom (ACS, 2008).

### 3.4.2 Australian Workplace Culture Unit (AWC)

The PYP 'Critical Skills for the Australian Workplace Culture' component was intended to provide an intensive communications course for recent graduate students. The aim of the component was to offer students a solid grounding in and comprehensive understanding of both explicit and implicit workplace skills and practices in an Australian context. The generic employability core competencies, which underpinned the second face-to-face unit - AWC - were adopted from recommendations provided in the joint collaborative report prepared by the Business Council of Australia (BCA) and the Australian Chamber of Commerce and Industry (ACCI) in 2002 for the Department of Education, Science and Training (DEST) entitled: *Employability Skills for the Future*. The report aimed to understand the employers' perspective on what skills makes a good employee, as well as to stimulate further work in employability skill development in Australian education and training. Thus, the report attempted to define a set of relevant skills and personal attributes that graduates required to take their place within the workplace (Executive Summary). Similar to the BCS component, completion of AWC required 130 hours of face-to-face tuition with the subject broken into six core competency components: CV preparation; business proposal writing; interview skills; facilitation skills; cultural values awareness; and personal skills training.

The learning outcomes associated with the generic skills development of participants undertaking this subject were outlined as:

- the production of a range of business documents including CVs, letters and business proposals; the demonstration of appropriate behaviour in a business context;
- an enhanced awareness of cross-cultural practices and the implications for assimilation into the Australian workplace;

- the understanding of strategies for collaborating effectively as part of a team; an ability to organise and participate appropriately in workplace meetings; the preparation and practice for prospective job interviews;
- an understanding and demonstrated application of the appropriate techniques to plan and manage a project, as well as
- active engagement in learning in and outside of the classroom (ACS, 2008).

The learning outcomes were mapped to the following employability skills: communication; teamwork; problem solving; self-management; planning and organisation, technical developments; life-long learning and initiative and enterprise. The latter outcome designed to respond positively to challenges and opportunities within the workplace with appropriate action.

The learning outcomes for each of the face-to-face components of the program identify specific skill sets to better prepare international students for transition into the accounting workplace. The question remains as to whether the identification of these generic attributes can be measured within individual performance, along with their transferability from the classroom into the workplace (Atkins, 1999). In the case of the PYP, it is hoped the ability to measure the aims of the face-to-face training can be achieved through PYP graduates' measurement of their performance within the internship component of the program. Thus, a review of the structure of the internship placement will be undertaken in the following section.

### **3.5 Professional Elements: Work Experience Through an Internship**

#### **3.5.1 Defining an Internship**

Given the term internship has many meanings across multiple professions, to be clear as to the context in which this terminology is being utilized within this research, the definition provided by the National Society for Experiential Education (NSEE) will be adopted: "An internship is a carefully monitored work

or volunteer experience in which an individual has intentional learning goals and reflects actively on what he or she is learning throughout the experience” (as cited in Sweitzer & King, 1994). Internships, or student placements, according to the Fair Work Ombudsman provide “learners the opportunity to apply the theory and skills they gained while studying in a professional workplace. At the same time, industry gets the opportunity to enrich student learning experiences and increase the number of work-ready graduates.” (Fair Works, 2015). An internship is a transition from study to work and can be viewed as a necessary experiential component to develop a student’s skills, which can provide them the necessary workplace attributes required by employers. According to CPA Australia, in defining the SMIPA internship, the accrediting professional association stated that this component is designed to enhance graduate skills such as: effective workplace communication; team participation; effective client engagement; the application of discipline-specific knowledge within a work environment as well as commencing personal career development strategies (CPA, 2009b).

### **3.5.2 The Fair Work Act 2009**

The Fair Work Act, 2009, which governs the employer-employee relationship in Australia, defines lawful unpaid work to include work trials, volunteer work, work experience and internships. Under such circumstances, unpaid work is lawful, providing it allows for genuine work experience. Under this act, and the structure and objectives of the PYP, the internship component of the PYP falls within the remit of lawful unpaid work and as such PYP interns are not paid for their twelve-week internship placement. The PYP internship was devised to take place as a minimum of 240 hours of work experience, over a minimum of ten weeks and a maximum of sixteen weeks, although the desired length of the internship was expected to run for twelve weeks’ full time (Navitas, 2008). The majority of the PYP graduates also need to work part-time in order to earn income during the course of their PYP studies. As a consequence, the majority of internship placements are designed around three days on-the-job training.

At the time of inception of the program, the internship was intended to commence at the culmination of the theoretical and classroom components and be structured

to ensure the maximum outcomes from the professional workplace experience. Whilst this is the optimal form of delivery, the delivery of the internship component is subject to the availability of a suitably sourced internship and thus may occur outside of the desired timeframe. As previously indicated, the Professional Elements internship is structured to be provided as an unpaid internship as it is believed by PYP providers that this mode of delivery assists in ensuring several host organisations could be found to support SMIPA graduates (Navitas, 2008). It needs to be noted that employers may use the ongoing demand for internships as a continuous opportunity to utilise unpaid employees. Nonetheless, the growth of internships, as Abeysekera (2006) argued is a reflection on both governments and industry concern about addressing skills shortages, as well as allowing students the opportunity to enhance their employability opportunities post-graduation.

### **3.5.3 Defining Small to Medium Enterprises**

The majority of internship host companies are sourced from the small to medium enterprise (SME) category, primarily the former. Definitions of what constitutes a small business vary, dependent on the entity involved. The two most common ways of defining an Australian small business are by annual turnover or the number of employees (or a combination of the two). For instance, for statistical purposes, the Australian Bureau of Statistics (ABS, 2008b) defines a small business “as an actively trading business with 0–19 employee and micro businesses as small businesses with 0–4 employees. The ABS defines a medium business as an actively trading business with 20–199 employees, and a large business as an actively trading business with 200 or more employees. The employment size ranges are based on “headcount”, rather than a measure of full-time equivalent persons (ABS, 2008b).

The Australian Securities and Investment Commission (ASIC) defined a small business as an entity with an annual revenue of less than \$25 million; fewer than 50 employees at the end of the financial year, and consolidated gross assets of less than \$12.5 million at the end of the financial year (ASIC, 2014). Whilst, the Australian Tax Office (ATO) defined a small business as an entity with an annual

revenue turnover (excluding GST) of less than \$2 million (ATO, 2014). Importantly, for the purposes of this research, Fair Work Australia defined a small business as one that has less than 15 employees.

#### 3.5.4 PYP Internship Provision Guidelines

The PYP internship guidelines (CPA, 2009b) requires that all organisations must have a minimum of ten employees working within the host company in a full-time capacity and cannot be a home office. These rules were intended to ensure the PYP intern is exposed to a work environment that allows for the development of team work and opportunities for “water-cooler” discussions with host company employees, so as to increase native speaking cultural oral exchanges. However, as the semi-structured interviews with the PYP providers revealed in Chapter Seven, a number of internship placements were subsequently provided outside of these initial guidelines.

Jackling, Natoli & Jones’ research (2014b) identified three main reasons for host companies agreeing to provide a SMIPA internship. The first reason identified was to provide the intern with practical work experience (41.2 per cent). The second (26.8 percent) aim named a desire to develop the employability of the SMIPA interns, with the third (15.5 percent) intention being the firm’s need to fill an identified skills shortage in their organisation (p14).

The characteristic profile of SMIPA internship providers was also drawn from the earlier questionnaire mailed-out by the providers.<sup>16</sup> Half of the respondents (59.8 percent) were from firms classified as small to medium enterprises. Of these, 51.7 percent were from firms with between 5 and 20 employees (30 percent of total respondents). Of particular interest is that the findings from 2014 showed that 16.5 percent of respondents indicated a firm size of 1 to 4 employees, in direct contravention of the internship guidelines set by the accrediting bodies.

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<sup>16</sup> Due to concerns over the confidentiality of the SMIPA Providers’ data bases of internship providers, it was necessary to send out the questionnaires to internship providers via the 12 participating licensed Providers.

### 3.5.5 The Internship Component

Completion of at least 240 hours of the internship component is mandatory. An internship is considered to be a “three-way partnership between the educational institution [the PYP provider], the student as the intern, and the organisation where the interns take on the challenges of a program of systematic experiential learning” (Inkster & Ross, 1995, p6). Each party should gain significant benefits from the PYP program. There are viable gains for each provider, students obtain valid work experience; academic programs’ reputations grow, and in many instances, employers are provided with a group of potential recruits to trial for potential full-time employment (Patterson, 1999). Jackling & Natoli’s paper (2015) which measured SMIPA internship participation, examined the benefits for internship providers. The data set showed 29.9 percent of respondents had offered three to five internships (p17), thereby demonstrating a reasonable interest within industry for SMIPA interns.

The process of monitoring the students’ performance while undertaking the internship varies among providers. However, on a basic level, each of the professional year internships are governed by specific requirements that include: an initial interview with each PYP candidate to ensure that the internship meets individual expectations that can be matched against the identified needs of the host organization, the PYP student and the relevant provider. Mid-term and final reviews are conducted and documented by the internship supervisor in order to determine how the PYP student is progressing within the 12-week timeframe. Students are required to maintain a reflective diary during the course of the internship, which is then used for as a formative assessment artefact at the end of the internship (ACS, 2008b, CPA, 2009b). Yet, each of these internship components lack a structured assessment measurement that can clearly determine competency across SMIPA internship graduates. The conspicuous absence of quality assurance regarding the efficacy of the internship outcomes would appear a matter of concern in terms of assessing the success of the overall program.

### **3.5.6 Internship Learning Outcomes**

There are very clear learning outcomes for each Professional Elements internship (CPA, 2009b), which are agreed and recorded in a pre-commencement preparation program plan to identify an individual, tailored and mutually agreed internship. The plan involves an assessment component, including a reflective diary, the research to be carried out on the internship business and completion of a specific project. The internship host company is required to provide mentored supervision to the intern. The identified supervisor is charged with providing feedback to the intern and the provider. In order to ensure a host company adheres to its contractual obligations, the provider for the SMIPA participant is required to undertake on-site visits, on-line appraisals and telephone updates (CPA, 2009b).

Thus, the internship must fulfil the terms of a tripartite agreement that is signed by the student, the host organisation and the SMIPA provider throughout the course of their internship by both the placement and the host companies. JAB mandated that this agreement had to be completed for each internship, prior to the internship commencing and then reviewed during and post-completion of the internship (CPA, 2009b).

However, as identified in the previous section, again whilst there are clear learning outcomes attributed to this component of the PYP, it is important to note that there are no clear measures to determine the successful application of these learning outcomes. Currently, the program has no rigorous assessment criterion by which to determine the enhanced skill capabilities of SMIPA internees following the completion of this part of the program.

### **3.6 Procedures and Requirements for PYP Participation**

The intended cohort for the PYP were international students who had graduated from prescribed courses and obtained the requisite 485 visa. Prerequisites for

enrolling in the PYP required that students had achieved an English Language Proficiency test score equal to IELTS 6 across all 4 bands; obtained a completion letter verifying successful completion of an Australian University bachelor or master's degree registered on the Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS). Further, their degree must have been completed as a result of at least two academic years' study (fully equivalent) or completed in a total of no less than sixteen calendar months' study in Australia, while holding an appropriate visa that allowed for study. It was further mandated that all instruction was conducted in English; and that a potential PYP student have obtained a Professional Skills Assessment from an accountancy professional body and held a 485 Skilled Graduate (temporary) visa valid for the minimum period of the duration of the PYP.<sup>17</sup>

A compulsory site visit must be completed by the PYP provider, prior to the acceptance of the host company. The host company must have an up to date Work Health and Safety policy and a current work cover policy. In terms of the practicalities of the internship, the host company must: have an induction for all students; provide a position description for all roles to be undertaken; provide a mentor - supervisor for each intern; supply feedback on an intern's performance and ensure all of these requirements are fulfilled through signing off on all paperwork associated with the program.

A further potential issue in the PYP internship component includes the acknowledgement that intern supervisors are not required to have any particular experience or undertake any specific training in the role of intern supervision. This potential inability to provide constructive, supportable student feedback from industry supervisors can be problematic (Kudushin, as cited in Pepper, 1996). This issue will be further explored in the recommendations provided in Chapter Eight.

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<sup>17</sup> There have been amendments to the entry requirements for PYP enrolment since the original rules were provided. The most significant of which was the change in IELTS requirements from Level 6 to Level 7 across all bands: reading, comprehension, writing and speaking in July 2011.

Based on findings from the JAB report, (Jackling, Natoli & Jones, 2014b): in which the perceptions of SMIPA internship providers on the skill acquisition and work readiness of international accounting students was obtained, the findings determined that overall, the host companies surveyed were satisfied with the skills developed by SMIPA graduates and indicated via open-ended responses that the internship improved the job readiness of SMIPA graduates (pp 12-13).

This chapter reviewed the developments that brought about the inception of the Commonwealth Government's remit in requesting IT, accounting and engineering PYPs from the relevant accrediting professional bodies. It examined the different modes of delivery for each of these three professional programs, with specific attention then given to SMIPA. It also reviewed the learning outcomes contained within the curriculum and identified potential issues of concern in relation to the breach of internship provision guidelines in the form of boutique companies providing internship placements; the lack of structured assessment to measure curricula and internship outcomes and a lack of supervisory training. Each of these areas of concern will be further explored in the final chapter of this research. In the meanwhile, it is now time to turn to Chapter Four, which constitutes the literature review conducted to identify the relevant bodies of literature required to inform this research project.

## Chapter Four: Literature Review

In Chapter Three the causes that brought about the inception of PYP were identified. Followed, in turn, by an examination of the different modes of delivery for each of the three professional programs, as well as the learning outcomes contained within the curriculum. In addition, potential issues of concern in relation to the breach of internship provision guidelines in the form of boutique companies providing internship placements; the lack of structured assessment to measure curricula and internship outcomes and a lack of supervisory training were identified. This chapter, Chapter Four, involves a review of the relevant literature.

### 4.0 Literature Themes

The literature reviewed has several strands: the first involved an examination of literature that exists surrounding language proficiency in the transition of international graduates into the Australian workplace.

The second strand of literature examined the extensive literature in relation to defining generic graduate skill attributes, or “soft skills”, also known as “generic” skills (de La Harpe *et al.* 2010; Jackling, 2007; Jackling & De Lange, 2009) or attributes (Jones, 2010, Yong, Ryan, Yap & Goela, 2011); graduate competencies; behavioural skills (Jackling & Sullivan, 2007) professional skills (de La Harpe, *et al.* 2000); employability skills (Mason, *et al.* 2009; BATEC, 2007; Jackson, 2009) or candidates’ capacities (Weller, Jackling, de Lange & Faulconbridge, 2010). A review of each of the terms will be undertaken in order to ascertain an agreed model upon which to base such definitions.

The third strand of literature reviewed is on the disconnect between employer and graduate perceptions of the types of skill sets required to operate effectively within the Australian workplace in the 21<sup>st</sup> century.

The fourth body of literature reviewed relates to defining and reviewing best practice work-integrated learning models.

#### 4.1 Language Proficiency

There has been a great deal of literature written in respect of the contribution that English-speaking skills within the international student body studying in Australia contribute to their employability outcomes. This literature review begins by analysing the independent variable of language proficiency as a requisite factor in determining international postgraduate academic success and satisfactory employability. Several research studies have been conducted on the predictive validity of the International English Language Testing Service (IELTS) and various independent variables that potentially contribute to poor communications skills: de La Harpe *et al.* 2000; Feast, 2002; Birrell, 2006b; Woodrow 2006; & Watty 2007.

Feast's research (2002), which focused primarily on the impact of English language proficiency on student performance noted the reliance tertiary providers have developed on income revenue from fee-paying students, particularly revenue generated from international students. Feast argued the need to refuse entry into postgraduate programs to international students with language entry levels under 6.0 across all four bands (p84).

As previously stated, Birrell also argued the need for professional bodies and institutions to implement a higher entry level IELTS score (7) for graduate entry into Australian accounting and IT programs (2006b, p53). His data analysis showed that around one third of former international students who gained a Permanent Residency Visa in 2005-2006 did not achieve the "competent speaker" band 6 English standard in the IELTS test (p53).

Woodrow's primarily quantitative research (2006) investigated the predicative validity of IELTS scores in the education of postgraduate coursework students, with the addition of academic staff attitudes to English proficiency as an independent variable (p53). One outcome of this research was the identification

of other variables as possible influences on academic success. These included: previous professional experience; prior English language learning experience, as well as student motivation (p51-55).

Watty's research (2007) involved 15 focus groups across three locations to determine the role particular variables, namely: prior learning experiences; cultural backgrounds and the assessment practices encountered had played in perceived student attainment of required generic skills (p26). This research determined English competency has the potential to impact heavily on student learning (p26). Watty (2007) concluded with a similar recommendation to that of Birrell: namely the importance of professional bodies taking a lead role in the call for change in English language requirements for the accounting and IT professions. Watty (2007) further recommended that the Australian government, as a concerned stakeholder within the production of work ready graduates, should also become involved in discussions concerning policies and strategies for implementation around uniformly acceptable English language proficiency standards within Australian tertiary institutions.

Literature delineating the difficulties higher education institutions face when teaching international students learning in a second or third language is also prolific and includes work undertaken by de La Harpe *et al.* 2000, and Bretag 2007. The research undertaken by de La Harpe, *et al.* (2000) suggested that the high level of students from non-English speaking backgrounds enrolled in higher education courses has meant academics teaching these students are ill-equipped to meet student needs.

Bretag (2007) contributed to this body of literature by providing interview responses from 14 academics from ten universities on the issue of increased academic plagiarism within international cohorts. Bretag identified that of 23 reasons given to explain the reasons for why students plagiarise, six related to English language issues, which included "poor English and linguistic ability (particularly the inability to manipulate complex, technical language" and "inappropriate entry standards set by the university resulting in students not

having the necessary skills to succeed” (pp15-16). Bretag agreed with the claims of Birrell stating “None of my respondents would be surprised that a third of the former international students who had graduated from their universities and obtained a permanent resident visa in Australia in 2005-2006 were assessed as having poor English” (p20).

A literature review of research into English proficiency would not be complete without an acknowledgement of the research conducted by the University of Melbourne’s Centre for the Study of Higher Education (CSHE) on behalf of the Department of Education, Employment and Workplace Relations (DEEWR), which followed on from publication of the findings of the Bradley Review. The project examined the influence of English language proficiency (ELP) on workplace readiness and employment outcomes for international students and graduates who seek to work in Australia (Arkoudis *et.al.* 2009). The study involved a mixed-method approach of semi-structured individual interviews, focus groups, and quantitative analyses of statistical data sets obtained from: The Australian 2006 Census data; Australian Education International (AEI) data from January 2002 to June 2008, and the former Department of Immigration and Multicultural and Indigenous Affairs (DIMIA) Longitudinal Survey of Immigrants to Australia (October 2005 and October 2006).

The study concluded that international students’ employment outcomes do not match their Australian domestic counterparts and that international graduates experience greater difficulties finding full-time employment after graduation. The authors deemed that along with language proficiency challenges, international graduates are perceived by prospective employers as lacking in strong profession-specific skills and a general well-roundedness. The definition of well-roundedness the researchers argued includes graduates’ personal characteristics and attributes, the diversity of their experiences and skills, as well as their cultural fit into the workplace (Arkoudis *et.al.* 2009).

## 4.2 Defining Generic Graduate Skill Attributes

There is a great deal of debate in terms of defining the generic skills required to operate effectively within the workplace. However, before a review of the attributes that underpin this skill set can be undertaken, there needs to be an acknowledgement of the lack of consensus in the terminology that captures the types of skills that this research project needs to consider. These types of skills are also commonly described in terms such as: soft skills; generic skills (Barrie, 2004, 2006, & 2007; Jackling & Watty, 2010; AQF, 2010); graduate attributes (Jones, 2010); behavioural skills (Jackling & Sullivan, 2007); professional skills (de La Harpe, *et al.* 2000); employability skills (Raybould & Sheedy, 2005; Cox & King, 2006; Mason, *et al.* 2009; BATEC, 2007 Jackson, 2009); and non-technical skills (Bunney & Therry, 2010). Willcoxon *et al.*'s descriptor of these multiple terms as "the muddied waters of competencies and attributes" (as cited in Bunney & Therry, 2010, p4) perhaps best sums up the difficulties in reaching a consensus of agreement regarding the most appropriate terminology.

Since the early 1990s, a significant volume of research has been undertaken defining generic skills and the desired graduate attributes. A starting point in defining 'generic graduate attributes' in an Australian context, is drawn from the Higher Education Council's report of 1992 which identified generic graduate attributes as an acceptance of knowledge and abilities of university graduates, beyond disciplinary content knowledge, which are applicable in a range of contexts. These are acquired as a result of completing any undergraduate degree, that represent the core achievements of a university education (HEC, 1992).

According to Bowden & Walsh, (2000) graduate attributes are the qualities, skills and understandings a university community agrees its students should develop during their time with the institution. These attributes include but go beyond the disciplinary expertise or technical knowledge that has traditionally formed the core of most university courses. They are qualities that also prepare graduates as agents of social good in an unknown future.

Harvey, (2001) articulated that the emphasis of employability has shifted from job-market intelligence and job-getting techniques to developing a range of attributes through the learning process. Braun (2004) identified critical thinking as a skill of paramount importance in the development of work-ready graduates. Barrie's 2006 study described the qualitatively different ways academics understand the concept of graduate attributes. In an attempt to provide a framework upon which to build generic graduate attributes for holistic curriculum development, Barrie identified four distinct understandings of generic skills/attributes in higher education: the precursory, complementary, translation and enabling conceptions (p223). The precursory understanding sees generic skills as inherent attributes to which discipline specific knowledge can be added. The complementary sees them as an accompaniment to the discipline-specific understandings but not part of the discipline. The translation understanding views generic attributes as an ability to translate university learning into other settings. The enabling conception is the most intricate understanding of generic attributes, as natural abilities that lie at the heart of scholarly knowledge, which can both support the development of new knowledge and develop the individual. Barrie's study pointed to the importance of considering generic attributes as an integral part of disciplinary practice and thus part of the process of learning.

Treleaven & Voola's study (2008) continued to build upon Barrie's work and posited that substantial opportunities for practice in developing generic skills is offered when graduate attributes are expressed as learning outcomes and aligned with assessment criteria, and that student relevance is developed when substantial opportunities for practice in developing generic skills is offered.

Jackling & Watty's research (2010) underpinned by legitimacy theory, listed "highly developed generic skills (such as communication skills, problem solving skills and the ability to work effectively in teams" (p172) as those required within the accounting profession in respect of graduate skill requirements. They further argued "there is evidence that the development of generic skills in accounting education...is a non-negotiable improvement in the education offered" (p174).

Evans, Tindale, Cable & Hamil-Mead, (2010) contributed to this literature with an analysis of graduate attribute development through the integration of professional communication skills within a Master of Accounting conversion program developed at Macquarie University. This program is one of the largest postgraduate accounting courses in Australia, with an international enrolment of more than 80 percent reported for the 2008 academic year (p599). Survey results obtained from both academic staff and students that undertook the program determined that the integrative nature of the adoption of professional language skill development throughout the course was considered successful by both cohorts.

Jones' research (2010) utilised the term attributes, as opposed to skill because the difficulty with the term skill, "suggests clear, definable and measurable outcomes" (p6). Jones (2010) synthesised the issues succinctly: "despite the interest in generic skills and attributes there remains disagreement about how they can best be understood, defined, situated, taught and assessed" (p5). Jones' research reported the findings of a qualitative study which investigated the relationship between disciplinary culture and an understanding of what constitutes generic attributes. This study found that academics' conceptualisation of generic attributes is influenced by the culture of the discipline in which they are taught. These researchers argued that this has "profound implications for accounting education as generic attributes must be understood as part of the professional and scholarly practice of accounting and so taught as integral to disciplinary practice" (p5).

Bunney and Therry's research (2010) defined graduate attribute as key employability skills, which were taken to encompass a "higher level of competency in non-technical skills" (p32). This project involved a review of a Master of Professional Practice, developed and taught at Edith Cowan University, to determine the extent to which employability skills were embedded within the program. The employability skills that were identified were: teamwork and interpersonal skills; oral communication skills; written communication skills and

problem-solving and critical appraisal skills (p36). However, the findings of the research indicated there was no coordinated approach towards embedding such skills across content, assessment and feedback within the context of the course they were reviewing. Phase three of the research project attempted to offer a framework for embedding employability skills in a “coherent and cohesive manner” across the program (p42).

Research by Yong *et al.* (2011) addressed the delivery of graduate attributes in an Australian postgraduate accounting program when trying to balance the tensions between a higher education institution’s desire for revenue, the need for accreditation requirements for technical knowledge and employer needs for behavioural and higher order cognitive skills. Content analysis of program documents was combined with a student survey to find that program and course outcomes align closely with students’ perceived outcomes but largely ignore the graduate attributes”, required by the profession and more recently, government (p383).

### 4.3 The Disconnect between Employers and Graduates’ Perceptions

Researchers have analysed graduate employability outcomes using questionnaire responses to quantitatively collate and code the relevant data. Candy & Crebert, (1991) for example, in a quantitative study entitled *Ivory Tower to Concrete Jungle* determined several variables, which hindered universities in the adequate preparation of students for their prospective roles in the workplace:

- university focus on individual competition, as opposed to the collaborative team work emphasised within the employment field;
- as well as the adoption of broad knowledge encouraged within tertiary studies, whilst the workforce concentrated on task specific projects.

The research project was designed around a study of graduate students’ perceptions of satisfactory employment outcomes. One common perception held

by all of the participants - employers and graduates - was a recognition of employer dissatisfaction concerning graduates' everyday work skills. All participants recognised that graduates were perceived as requiring intensive training prior to being of practical use within the work environment.

Bennett, Dunne & Carre, (2002) in a project for the UK Economic and Social Research Council, explored employers and employees' perspectives on the role of generic skills in the workplace and the different uses, purposes and contexts for their development in the first few years of graduate employment. Significantly, the data they gathered from new graduate employees showed that the most important sources of employee learning derived from the challenges of the work itself and from interactions with others in the workplace. For example, graduate employees identified that the major skill to be learned was to "fit in." This meant adapting to cultural expectations and organisational pressures and learning the "language of the job."

In the 4<sup>th</sup> phase of their longitudinal research, Crebert et al, (2004) analysed questionnaire responses from graduates of three Schools at Griffith University to determine their perceptions of the contributions that the learning contexts of university, work placement and post-graduation employment made to the development of their generic skills. All graduates involved in the project had experienced work placement as a formal part of their undergraduate studies. The findings showed that while graduates recognised the contribution university had made to their generic skills development, they greatly valued the experience of learning in the workplace during placement and subsequently in employment. The importance of teamwork, being given responsibility, and collaborative learning emerged as the most important factors for effective learning in the three contexts under consideration (p147).

U.K researchers, Raybould & Sheedy (2005), discussed employability and skills requirements for graduates from a graduate recruiter's point of view, preferring to identify the requisite skills as "transferable" or "employability" skills. (p259). They argued that there are transferable skills that employers like to see in a graduate

and these can vary according to the type of role. “Nearly two-thirds (64 per cent) of vacancies on offer in the UK are open to graduates from any discipline. This reflects the fact that employers are looking for vital soft skills in graduates which are obtained during study and periods of work experience, rather than degree-specific knowledge.”(p259) They conclude that the development of graduate skills is also a responsibility for employers who are demanding particular skills. In a market economy, employers are often reluctant to invest in employee development due to perceived uncertainty about the return on this investment of time and money. Some critics are going as far as to say that a training levy system should be introduced, as in France, but such regulation is unlikely to be forthcoming in the UK where employers and government are more committed to a more voluntarist system with limited state intervention and regulation.

Cox and King’s research defined employability as “a person possess[ing] the capability to acquire skills to do the required work, not necessarily that they can do the work immediately and without further training” (2006, p263).

Jackling & Sullivan (2007) defined generic skills as behavioural skills. Utilising the skills taxonomy designed by Birkett (1993) around cognitive and behavioural skills, this research investigated the types of behavioural skills required by financial planners. The results identified interpersonal communication as the skills perceived as most valuable by employers, with listening skills ranked first, followed by oral communication. The highest-ranking cognitive skills were established as problem solving and logical thinking.

Kavanagh and Drennan’s (2008) research involved a mixed methods study, examining both accounting students and employer perceptions and expectations in the ranking of 10 particular skills attributes. The study revealed that each group ranked perceptions of the requisite skill attributes differently. Employers ranked the most important as: well-developed analytical and problem-solving skills, in conjunction with an awareness of business and real-life experiences (p293). In contrast, students ranked continuous learning attributes and decision-making skills (not ranked in the top 10 by employers) as the perceived key attributes, with

the employers' preferred skills ranked 4<sup>th</sup> and 5<sup>th</sup> respectively. One common variable identified within both populations was that many of the essential nontechnical skills and professional skills and attributes considered essential were not being developed sufficiently in university accounting programs (p279).

Branine (2008) collected data through the use of a structured questionnaire sent to 700 UK-based employers selected from the *Prospects Directory*, the *Graduate Employment and Training (GET) Directory* and the *Times Top 100 Graduate Recruiters*. His analysis showed that all employers, regardless of organisation size or activity type, have become more person-related than job-oriented because many employers are more interested in the attitudes, personality and transferable skills of applicants than the type or level of qualification acquired.

Jackling & de Lange (2009) posited that aside from English language proficiency issues, employers believed international accounting graduates lacked skills such as: teamwork; advanced interpersonal skills and leadership qualities.

Gray *et al.* (2005) in their mixed survey study analysed responses from two identifiable stakeholder groups: 50 New Zealand science employers, as well as approximately 300 science students. The questionnaire response rate amounted to 46 percent. The research utilized a seven-point Likert scale in the evaluation of responses. This initial response was followed up with telephone interviews, which resulted in an overall response rate of 25 percent. These researchers determined good communication and interpersonal skills as essential in these employers' top five desired employee traits (p109). Similarly, students rated communication and interpersonal skills almost as highly as employers (p119).

Data obtained on graduate skills attributes from an alumni perspective has also been reviewed. Martin *et al.* (2000) conducted a discrete qualitative study on the preparedness of graduates for local, national and international participation in the workplace through a North American survey of 248 alumni graduates who had graduated from the same tertiary institution. Participants were selected on the

basis of course completion four years previously, so as to provide optimal employment experiences (p203). This study considered both international and domestic students and ascertained that only 4.2 percent of the 248 alumni surveyed were unemployed at the time of the research, although the research did not indicate the types of employment in which these alumni were involved, or if it related to the specific discipline in which they had been trained.

Jackling & McDowall (2008) evaluated generic skill development through peer mentoring. The study involved an examination of generic skill development of mentors who supported second year accounting students through a structured peer mentoring program. The second-year students had entered the program from a variety of pathways, including diploma-type courses offered by private providers, Technical and Further Education (TAFE) Colleges, and overseas institutions that allowed international students to complete their first year of studies in their home country (p448). This research argued that “peer mentoring has the potential to be a constructive way of developing the generic skills of undergraduate students who take on the role of a peer mentor” (p457).

Previous research has also suggested the need for accounting graduates to develop a broader set of skills beyond that of discrete disciplinary knowledge. Albrecht & Sack, (2000) identified a number of significant changes that have occurred within the accounting profession. These included: an increased pace of change within the profession; the rapid emergence of new industries and new professional services; increased uncertainty of client retention; increasingly complex business transactions; changes in financial reporting and relationships with financial markets; increased regulatory activity and an increased focus on customer satisfaction. Each of these additional factors have meant that the attributes required by accounting graduates are no longer reliant on superior numeracy skills but now include account management and stakeholder relationship as integral professional skills sets desired by prospective employers.

Howieson (2003) reviewed the types and levels of skills required from accounting graduates following the change in employer expectations for “knowledge

professionals” in the international business environment. Cranmer (2006) in an extensive study of curriculum development in the UK found that attempts to develop graduate employability through the growth of work-related skills within a classroom setting resulted in mixed outcomes. This study concluded that resources needed to be focused towards the development of employment-based training.

Tomlinson’s (2008) suggestion that these changes within the profession are of particular importance when large numbers of graduates with similar educational profiles compete for highly sought-after employment (p51) is similarly an important contribution to this body of literature.

The Hancock, Howieson, Kavanagh, Kent, Tempone & Segal (2009) report, *Accounting for the future: more than numbers*, reported on an action research, Australia-wide collaborative project, funded by the Australian Learning and Teaching Council (ALTC). This comprehensive project, undertaken by several senior accounting academics, analysed myriad stakeholders’ viewpoints on both existing and required technical and non-technical skill development in Australian accounting programs. The project aimed to identify the range of non-technical skills professional accountants would require over the following decade. The stakeholder categories were comprehensive and involved cohorts of: employers, professional body representatives, corporations, public sector, graduates and current students including all Big 4 firms, some mid-tier/niche and small accounting firms; the three professional accounting bodies; large and small companies; and the public sector across Australia (p33). Data was collected from interviews, with non-technical skills identified as very important in accounting graduates, particularly by employers in large organisations.

Findings included recommended strategies for embedding specific skills into future professional accounting programs, which the report noted as: “expectations regarding graduate ‘soft skills’ have evolved to higher order skills, such as analytical and critical analysis, and ability to engage clients, negotiate

and act strategically” (p8). The report found that the following were viewed as the most important group of attributes:

- communication skills – verbal skills, including speaking, listening, negotiation and feedback, an ability to critically comment and write;
- teamwork and good interpersonal skills, demonstrated through rapport and trust; self-management, defined as being a well-rounded mature confident person; initiative and enterprise, an ability to work on one’s own;
- problem solving and client relationships, as in the ability to apply theory to practice; and
- planning and organising, the capability to execute time and project management skills (p33).

A study conducted by B., Carnegie, G., Helliard, C., Watty, K., Hancock, P. & DeLange, P. (2015) entitled *Shaping the future of accounting in business education in Australia*, revolved around an investigation in “contemplating, projecting and shaping the nature and condition of accounting education within the context of business education” (p.1). The study involved the compilation of a survey questionnaire instrument that sought to collate the expert opinions of major stakeholders experienced in the employment of accounting graduates. This stakeholder group included employers of accounting graduates from both accounting firms, and other areas of corporate Australia, as well as accounting school academics, and regulators of accounting professional bodies. In all, 34 interviews were conducted across this large cohort of experts. Using thematic analysis to collate the interview data, the researchers found that all respondents believed accounting graduates required skills beyond technical capability. The soft skill attributes that were highlighted included “critical thinking with good communication and people skills” (p.58).

#### **4.3.1 Professional Body Inputs**

Various global professional bodies have identified the skills sets as integral to

successful graduate employability. The professional accounting bodies have long required universities to include generic skills development in their programs (Birkett, 1989, 1993; ICAA & CPA, 2009; FPA 2009). In 1993, these professional bodies recommended Competency Standards for Accountants (Birkett, 1993). Included amongst these standards were thirty cognitive and behavioural skills, which included: analytical skills and personal and interpersonal skills that were to be included within the scope of course accreditation consideration.

Jackson, (2009) conducted a comprehensive literature review of research undertaken in Australia, the United Kingdom and the United States to determine what “competencies” are identifiable as important in determining higher education business graduate employability success. According to Jackson, professional bodies such as the Business Industry Higher Education Council (BIHEC, 2007) and the UK Institute of Directors (IOD, 2007) acknowledged that employers are dissatisfied with graduates’ soft skill sets. Similarly, two years later, the Business Council of Australia (BCA, 2011) noted the role a shared understanding of the knowledge; technical and generic skills play in developing employable higher education graduates. It remarked that graduates rarely possess these skills when entering the workplace.

Jackson (2009) also argued that collaborative partnerships between higher education institutions and industry are required to “identify the dynamic outcomes of graduate education as well as define the best pedagogical pathway to achieve the defined learning goals and their subsequent transfer to the workplace” (p39). De La Harpe, *et al.* (2000) examined a suitable model to identify generic skill sets. They employed the term “fit for purpose” to define the graduate capabilities required to perform satisfactorily within the professional workplace. These authors argued the skills attributes employers sought in graduates were: flexibility and multi-skilling (p232). Mason *et al.* (2009) recommended that future initiatives designed to develop employability skills required both employer involvement in course design and delivery as well as embedded student work experience to acquire occupation-specific skills.

As indicated in Chapter Three, the Bradley Review of Higher Education (2008) recommended that effective training initiatives need to be developed to better prepare those involved within the Australian workplace. Modelling conducted by Skills Australia (Department of Education & Training, 2010) projected that 9.3 million job openings will emerge in Australia over the next 15 years, the vast majority requiring skilled people with tertiary education (p2). The report stated the challenge will be ensuring the employability of Australian graduates based on their workplace capabilities.

A report by Australian Education International (AEI, 2010) entitled *International graduate outcomes and employer perceptions*, asked employers to identify key attributes that they looked for when employing international graduates. The four most common attributes that employers nominated were: English language competency, effective communication skills, the ability to work as part of a team, and effective problem-solving skills (pv). Effective communication skills (64%) were most commonly mentioned by graduates, followed by the ability to work in a team (43%) and knowledge and skills (46%) and work experience (44%). While graduates and employers both nominated effective communication skills and the ability to work as part of a team, only 24% of international higher education graduates nominated effective problem-solving skills, and only 19% of international higher education graduates nominated English language competency as important factors (p15).

Significantly, this meant only one in five international graduates thought that English language competency was one of the most important skills that employers were looking for (19%). This is a key area where the perceptions of international graduates were at odds with those of employers – as one Australian employer noted in an interview: “The graduates need to understand how important English language skills are – this is sometimes not clearly understood and leads to frustration (p15).”

Employers were asked to nominate areas that needed more emphasis in an Australian education. The five most common areas were: providing practical work

experience, linking with business to provide internships, workplace skills and expectations, communications skills and English language skills. The report concluded that more than half of the Australian employers surveyed were already offering internship opportunities, while others were interested in collaborating in offering these types of programs (pvi). One of the report's recommendations was that international graduates should look to participate in internship or job placement programs.

Cappelletto (2010) conducted a comprehensive research report, jointly commissioned by the Accounting and Finance Association of Australia and New Zealand (AFAANZ) together with the three Australian accounting bodies entitled: *Challenges facing Accounting Education in Australia*. The report included feedback from both accounting academics as well as Heads of School (HoS). The methodology for that research was two-staged: the development of a paper-based questionnaire, sent to the 37 accounting Heads of School (HoS) across the Australian universities accredited by the professional bodies, and an online survey that was forwarded to 605 accounting academics, identified as AFAANZ members. The former provided 19 responses, realising a 51 percent return rate, with the latter providing 185 responses amounting to a 31 percent return rate. The academic cohort was asked to identify the two greatest changes in accounting education. Poor communication skills, particularly the standard of English language skills perceived in international students (57.8 percent) and the pressure to achieve certain pass rates (54 percent) was cited as the greatest changes. The HoS were requested to provide information on the English language entry requirements for accounting degrees.

The responses indicated that 53 percent of responding institutions had an IELTS undergraduate entry requirement of 6 and 47 percent an IELTS of 6.5. No respondent had an IELTS higher than 6.5 for undergraduate entry. For post graduate entry into accounting courses a higher IELTS was required. 32 percent of respondents required an IELTS of 6, 63 percent an IELTS of 6.5 and 5 percent an IELTS of 7. When asked about changes in the English Language entry requirements, no university reported increasing the overall score for

undergraduate entry since 2006 (p20).

A report produced by the Business Council of Australia's (BCA) "*Lifting the Quality of Teaching and Learning in Higher Education*," (2011) set out one of Higher Education's major challenges as the need to ensure learning outcomes are relevant to the requirements of workplaces. The BCA study called for "the timely provision of information about the employment outcomes of higher education graduates according to the qualifications completed" (p4), and the need to build on the success for Australia's international education industry through effective engagement with the business community.

Within the BCA report, research conducted by a team of academics from the University of Newcastle; Avondale College; RMIT and the University of Western Sydney, funded by an Office for Learning and Teaching (OLT) grant, entitled: *Facilitating work integrated learning (WIL) through skills-enabled e-portfolios in construction and nursing* determined that "WIL should be promoted more actively - underpinned by strong industry and professional body ownership of the practice." (p1).

In 2014, the International Federation of Accountants, (IFAP) the independent standard setting body for accountancy, updated its 2010 edition of the *Handbook of international education pronouncements*, to articulate eight international education standards within which to frame international accounting education. Standard 3 prescribed the essential professional skills and education required to underpin accounting graduate attributes. These attributes were grouped within five skill categories: intellectual; technical and functional; personal; interpersonal and communication and organisational and business. Included within the intellectual skills capability was "recognition of the need for the capacity for inquiry, research, logical and analytical thinking, powers of reasoning and critical analysis" (p.47). In terms of interpersonal and communication abilities, graduates were expected to be able to "work with others in a consultative process, to withstand and withhold conflict; work in teams; interact with culturally and intellectually diverse people; negotiate acceptable solutions and agreement in

professional situations; work effectively in a cross-cultural setting; present, discuss, report and defend views effectively through formal, informal, written and spoken communication and listen effectively, including a sensitivity to cultural and language differences” (p.48).

In O’Connell et.al.’s (2015) CPA study, *Shaping the future of Accounting Education*, the research identified that whilst current accounting skills, would remain pertinent, in the next decade due to the continued advances in automation, analytical and interpretive skills would be highly sought within the workplace of the future. The report went on to recommend that in order to achieve future work-ready accounting graduates, a greater use of work integrated learning initiatives, such as the internship component used within the SMIPA program was required (p57).

#### 4.4 Defining Work-Integrated Learning

Research has also examined the role of work placement, internship, professional year development schemes within the preparation of work ready graduates (Harvey, Moon & Geall, 1997; Billett, 2001; Abanteriba, 2006; Gracia, 2010; Freudenberg, Cameron & Brimble, 2010; Freudenberg, Brimble & Cameron, 2011; Leong & Kavanagh, 2013).

Work Integrated Learning (WIL), is a phrase that is synonymous with other terms such as: internships; co-operative learning; industry placements; experiential learning and action learning has a long history within the education system, both at a tertiary and vocational level. Reeders, (2000) defined WIL as “student learning for credit designed to occur either in the workplace or within a campus setting that emulates aspects of the workplace” (p205). Billett, (2001) maintained that WIL is a term used to describe educational activities that integrate theoretical learning with application in a workplace, profession, career or future employment. Patrick, Peach, Pocknee, Webb, Fletcher & Pretto (2008) defined WIL as an “umbrella term for a range of approaches and strategies that integrate theory with the practice of work within a purposefully designed curriculum” (piv).

Research suggests that the importance of WIL cannot be underestimated. According to the National Strategy on Work Integrated Learning in University Education (2015) “the extent to which Australia is able to adapt and develop...will depend in large part on how well our institutions and business sectors collaborate” (p1). The strategy went on to state:

*“WIL facilitates the transition between preparing for and operating in a high skills work environment. It empowers the student to understand, adapt to and apply skills in the workplace. It helps ensure they are equipped to plan, instigate and navigate careers in an environment where conceptual, adaptive, personal, technical and vocational skills - their human capital – will be continually drawn on and challenged. As such WIL helps build capabilities that reduce the personal and community risk of economic downturn and bolsters what we need to weather and recover from those downturns. WIL is about producing the highly skilled workforce to meet industry and community needs” (p2).*

Research undertaken on WIL programs has identified the following benefits: increased student job knowledge and skills, with improved attitudes and behaviours towards work readiness (Hughes & Moore, 1999); and the development of generic skills (Patrick & Crebert, 2004). Freudenberg *et al.* (2011) advised that higher education institutions are developing their own set of graduate attributes, drawing on generic skills research such as the Department of Education Science and Training report, to develop WIL curriculum (Litchfield, Nettleton & Taylor, 2008, as cited in Freudenberg *et al.* 2011, p82).

Harvey *et al.* (1997), conducted a study, which involved the analysis of 258 interviews, conducted across groups of strategic managers, line managers, graduate and non-graduate employees in 91 different organisations. The research found that respondents significantly endorsed work-based placements as a means of helping students develop attributes that would help them to be successful at work’ (Harvey *et al.*, 1997).

#### 4.4.1 Contemporary Best Practice WIL Programs

This final strand of literature examined best practice WIL programs in order to better evaluate the PYP model. Abanteriba's contributory research (2006) proffered an example of a successfully established WIL program - the International Industry Experience and Research Program (IIERP). The research program is run by Royal Melbourne Institute of Technology (RMIT) in association with industry providers within and outside of Australia. Abanteriba noted that in order for graduates in order to be globally employable, they should not only be technically competent, but "also be aware of and sensitive to the salient differences in work ethic in different cultural environments" (p283).

The object of the program is to provide students of engineering access to a myriad of vocational training and research programs in international companies and research institutions around the globe in order to establish an intrinsic link between professional competence and cross-cultural awareness. The program has developed partnerships between various disciplines at RMIT and about 140 companies in 12 different developed countries (p284). Benefits for the students are threefold: the opportunity of early exposure to a global work environment in different cultural and ethical settings; acquisition of the requisite vocational skills necessary for professional development; and the opportunity to improve their employability later as graduates in the global job market (p285). In terms of employer benefits, Abanteriba argued an involvement at an early stage in shaping the attitudes and skills of the future labour force for the requisite industry sector. Since development of the labour force for any company in terms of its unique strategic and ethical requirements is a long-term process, the involvement of companies at this stage of student professional development is highly valuable (p290). A survey of local companies reported that about 80 percent of them would preferably employ a graduate who had, during the course of his or her studies, undertaken an international industry training programme in conformity with the goals stipulated for IIERP (p289). Freudenberg, *et al.*, (2010) stated that WIL "improves the transition from university to work and productivity outcomes for the employer and the economy".

Gracia's (2010) research involved a review of how female final year undergraduates perceived the experience of supervised work experience (SWE) placement and the implications on the use of SWE as an employability-development mechanism within higher education. The research was conducted at a UK business school and was based on female, third-year students (n = 33) enrolled in a BA (Hons) Accounting and Finance degree, each of whom undertook a 48-week period of work experience between their second and final years of study (p306). Approximately 91% (n = 30) of the students were aged 20–21 years, commenced their degree studies directly after 'A' levels or equivalent qualifications.

None of the participants had any prior professional work experience. As such, SWE offered these participants a first introduction to the professional accounting workplace, but more importantly, Gracia believed, presented what may have been the only opportunity these students had to develop work-based employability skills prior to graduating and seeking full-time employment (p307). Gracia reported that "all the interviewees experienced some form of gendered role allocation," from being asked to make the tea for senior employees or fetch the lunch to being assigned the menial tasks of photocopying or general administrative duties (p308). One of the female SWE participants is quoted as reporting "Men do well here, not because they're better at the job, they're just taken more seriously and given more opportunities, just expected to do better" (p309). Gender 'exclusionary signals" (p310) was a permeable theme throughout the research paper and provides a cautionary warning in perceiving that all WIL programs and experiences could be of equal value.

Freudenberg *et al.* (2011) examined a professional development program (PDP) developed at Griffith University. According to these researchers, the PDP was integrated into a business degree program, designed to "systematically develop students' learning, employment and generic skills, and supplement their theoretical studies" (p79). The study surveyed student cohorts who had undertaken the PDP, at the end of first year, and again at the end of second year

to determine their perceptions of enhanced generic skills as a result of participation in the program.

The students were provided with a self-assessment tool that utilised ten broad capabilities, nine of which describe commonly identified areas of generic capabilities: interpersonal skills, self-management skills, learning and adaptability skills, problem-solving skills, concept and analysis skills, oral communication, team skills, information literacy skills, and written communication skills (p84). Overall, the cohorts reported a greater satisfaction in their generic skills as a result of their participation in the PDP (p87). The results, the researchers stated, support a PDP, with WIL components, in terms of the impact on students' generic skills. Of particular note, they argued:

*“are the significant gains in the generic skills capabilities of the students and the related maintained recognition of the perception of the importance of generic skills development in comparison to the students in the non-WIL degree. This, we contend, is related to the industry engagement in the PD Program, which allows the students to more clearly appreciate the link between their academic studies and their future careers, underscoring the value of a genuine WIL experience” (p90).*

Leong & Kavanagh (2013) added to this body of literature in the explication of a best practice three stage WIL framework embedded within an Australian university undergraduate accounting program. The development of the framework was aimed at narrowing the expectations gap between industry, academia and students (p1). The three stage WIL included: a professional practicum; a work placement; an industry or community project. These elements are embedded throughout the three-year degree to build students' capacity during their degree. In their first year, students are exposed to industry through course guest lecturers and cooperative learning group assignments to develop career self-management processes. In their second-year participation in a community or industry project aimed to put into practice the theory learned in a real-time exercise. The third year involved the option to complete of a capstone project involving a one semester professional practicum, more commonly known

as an internship.

#### 4.5 Aligning the Literature Themes to SMIPA

As this literature review shows, there has been a great deal of “semantic confusion” (Freudenberg, Brimble & Cameron, 2011) in regard to the terminology used to describe similar capabilities and practices. There is a vast and extensive body of work that has been written in respect of research conducted to determine the types of skills that graduates need to possess outside of the discipline-specific body of knowledge. These graduate attributes, whilst labelled in multiple ways, by numerous researchers, demonstrate the need to communicate effectively across multiple stakeholders with critical insight and sufficient autonomy to provide effective input into business needs as quickly as possible. Thus, a program such as SMIPA that builds on technical skills acquired from degree programs and provides generic skill development as well as an internship to strengthen what Cranmer terms “employability” warrants investigation (Jackling and Natoli, 2015, p5).

In addition, it should also be noted that the majority of these studies into generic skills development focus on the perceptions of students or academics rather than providing objective testing of the generic skills capability development. An issue that similarly occurs when attempting to benchmark the increased soft skills capability within the SMIPA graduate cohorts.

For the purposes of this research, as indicated in Chapter Three, the AQF definition of generic skills will be adopted. The AQF uses the term “generic skills” to refer to those skills that are not discipline specific and may be acquired throughout education, work and life; they are a feature of every learning experience” (AQF, 2010). The four broad categories of generic skills listed within the AQF guidelines are basic fundamental skills such as: language, literacy, numeracy and ICT literacy skills; people skills such as being respectful to others, communication and team working skills; thinking skills such as analytic, problem solving, synthesis, creativity and learning skills and personal skills such as self-

management, cultural understanding, having a global perspective and acting with responsible, ethical behaviour (AQF, 2010).

#### 4.6 Identifying the Research Questions

The literature review conducted has led to the formulation of the following overarching research question:

Can SMIPA be regarded as a work-readiness program upon which to model future graduate training programs?

In order to better respond to the overarching research question, it was determined necessary to identify the key policies that informed the internationalisation of Australia's higher education system and in turn lead to the Federal Government's announcement of the 485 Visa, a visa stream which resulted in the advent of the PYP pathway. Thus, leading to the identification of a contextual RQ2:

- **RQ2** What has led to the implementation of a professional year program such as SMIPA, as a means of addressing the perceived skills shortage in the accounting profession?

Influenced by the body of literature that delineated the role WIL programs can play in the development of generic skills sets that are required for graduates to operate effectively within the Australian workplace, and in particular, the role of industry engagement, a third research question was identified:

- **RQ3:** What role do SMIPA graduates perceive the SMIPA program played in attaining paid work within an accounting related field?

A fourth question formulated to structure this research was identified in order to examine the perceptions of those from within the professional accrediting bodies, who were involved in the inception of the program. Thus, the question is posed:

- **RQ4:** What are the outcomes of the SMIPA program according to:
  - i. SMIPA providers and
  - ii. A professional association representative involved in the development of the SMIPA program?

The findings from the responses attained from RQ 3 and RQ 4 will then be used to inform the response to the final research question:

**RQ5:** To what extent can this research determine SMIPA’s success in work readiness preparation?”

This final research question is intended to inform the response to the overarching question as to whether SMIPA should be viewed as a program that should be celebrated, or if it is instead a cause for concern in terms of failing to fulfil its intended remit.

In this chapter, four strands of literature have been reviewed: the role language proficiency plays in preparing graduates for the workplace; the varying definitions of generic graduate attributes; some of the disconnects between employer and graduate perceptions of required work-readiness skills including research undertaken by relevant professional bodies, as well as best practice examples of WIL programs. These literature review themes have subsequently helped determine the thematic parameters of the research. The following chapter, Chapter Five, will in turn examine potential methodological frameworks that could structure the development and delivery of the intended research project. Thus, in Chapter Five a review of selected conceptual frameworks will be undertaken to determine the best fit for purpose.

## Chapter Five: The Conceptual Framework

### 5.0 Reviewing the Landscape

Chapter Three offered an overview of the three PYP business models, paying particular attention to SMIPA in the examination of the learning outcomes of the curriculum and identifying potential areas of operational concern. Chapter Four examined relevant research literature to inform the development of the research questions. This chapter offers an examination of the research methods employed to conduct this research project. The chapter content is divided into sections that explore the conceptual frameworks examined in order to determine an appropriate methodology.

The starting point in researching a suitable theoretical framework involved an analysis of Human Capital Theory. This initial review resulted from a prima facie acceptance of three particular tenets:

The first involved Bradley *et.al.*'s. (2008) statement that *“that there is a global competition for talent and knowledge and the higher education system’s performance in producing high-quality graduates ... will be crucial to Australia’s long-term productivity and growth outcomes [and] the contribution that international education plays in meeting Australia’s medium-to long-term skills needs”* (p88-89),

Secondly, adoption of Mazzarol and Soutar’s premise (2002) that the global pattern of international student migration is attributable to the expected benefits of studying in a foreign country relative to cost would prima facie suggest a need to undertake a review of the Human Capital Theory.

The third factor recognises the use of the General Skilled Migration points system to underpin Australian migration since the 1980s, which facilitates the accumulation of “quantifiable indicators of human capital” (Walsh, 2011, p865). Given the expedient capture of skilled migrants that could fuel the Australian

knowledge economy labour needs, it therefore seemed appropriate to begin the selection for an applicable conceptual framework for this research, with an investigation of three types of Capital Theory: Human, Social and Cultural, all of which have long informed understandings of the sociology of education.

## **5.1 Human Capital Theory**

A review of Human Capital Theory, (HCT) an economical structural framework, which is commonly applied to education and training, revealed it to be a suitable framework within which to embed this research project. To ensure a common understanding of the term Human Capital, the project uses the definition determined by the OECD (2001, p18) as: “the knowledge, skills, competencies and attributes embodied in individuals that facilitate the creation of personal, social and economic well-being.” To assess the efficacy of this theoretical framework, it was necessary to break down HCT into three measurement approaches: the cost-based approach; the income-based approach and the output-based approach. The aim was to determine which, if any, of these three input measurement approaches were better aligned to framing this research project.

### **5.1.2 Cost-Based Approach**

Lucas’ cost-based approach (1988), envisioned a person’s income could be determined by their general skill level over an accumulation of time, resulted from earlier work initiated by Engel (1883), Mincer, (1958, 1970); Schultz (1961a, & b); Machlup (1962) and Becker (1964). These writers modelled differing perspectives of investment within a worker’s education.

Mincer argued the inclusion of the role of investment in education as a pivotal determinant in explaining variations within individuals’ wages (1958) along with an appreciation of Human Capital in relation to work experience (1970). Schultz (1961a) asserted investment in education was a vital contribution in the development of worker productivity in the U.S. labour force. Becker (1964)

contended that there is a direct correlation between: a combination of human capital; economic growth; and a worker's rate of output in increased productivity, resulting directly from their technical, cultural and social stock of knowledge or skills. In other words, Becker posited that educational input should be considered a vital factor in the measurement of the rate of production growth. The role of education was further measured in the works of Nelson and Phelps (1966) to include consideration of educational levels against the advancement of technological diffusion and Romer's (1986) consideration of education input into the growth of a nation's human capital.

Thus, the cost-based approach established the tenet that economic growth can be demonstrably linked to both tangible and intangible characteristics, one of which included the role of education. Yet, opponents of cost-based modelling argued distinct limitations in this type of modelling. For instance, Le, Gibson and Oxley, (2003), articulated this modelling failed to consider any lag time between an individual's increased educational levels and the realisation of employment opportunities. These researchers further identified the difficulty in establishing a direct relationship between investment in education and how that investment correlated directly with increased employability, illustrating the arbitrary nature of designing measurement of differing time scales within these types of studies.

A further criticism of cost-based modelling was expressed by economists Benhabib and Spiegel (1994) who highlighted the problems in using a homogeneous cost-based approach as a separate measure of labour production across different countries. Employing a standard growth-accounting framework to measure whether changes in schooling across workforces between 1965 to 1985 correlated to an annualised growth rate of GDP, these researchers determined a negative coefficient on the growth of years of schooling to annualised GDP growth. Thus, casting further doubts on the veracity of any homogeneous role of Human Capital in determining production growth. Given these limitations, utilising the cost-based approach in measuring the role of education within employment opportunities for international-born, Australian-

educated graduates did not seem an appropriate model for this current research project.

### 5.1.3 Income-Based Approach

The second Human Capital measurement reviewed in this chapter is an income-based approach (Jorgenson and Fraumeni, 1989; 1992; Dagum and Slottje, 2000; Aulin-Ahmavaara, 2004). Originating from work initiated by Petty (1690) and Farr (1852), this measurement approach assessed the total income individuals could potentially generate in the labour market over their lifetime. To quote Le, Gibson and Oxley (2003, p13) “the income-based approach measured the stock of human capital by summing the total discounted values of all the future income streams that all individuals belonging to the population in question expect to earn throughout their lifetime”.

In other words, this measure allowed for a prospective evaluation of an individual’s potential earning power, rather than the retrospective method applied in the cost-based model (Le, Gibson and Oxley, 2003). Jorgenson and Fraumeni (1989; 1992; 1993) adopted an income-based measure to determine the value of human capital in the U.S. between 1948-1984. This approach allowed for the provision of discounting both market and non-market factors, as well as attempting to assess the impact of human growth on economic growth across the U.S. population. The findings from a cohort totalling 2,196 participants divided into males and females, 61 age groups and 18 education groups with an adopted retirement age of 75 suggested that the human earning power was 12-16 times greater than the physical capital stock (1989) and led to a revision of the national accounting system.

Wei (2007) simplified Jorgenson and Fraumeni’s national accounting approach to establish the stock of human capital in Australia. Lowering the retirement age from 75 to 65 and reducing the education groups from 18 to 5, Wei’s results showed a positive correlation between human capital and education, particularly higher education degrees. The inclusion of factors such as: professional

qualifications, individual ability, effort and drive, in addition to the institutional and technological structures of the economy have successfully been factored into the determination of an individual's remuneration opportunities within the labour market (Dagum and Slottje, 2000). Prima facie, the contention that differences in education levels and professional qualifications determine higher wages and accurately reflect differences in productivity seems reasonable.

However, this prospective modelling approach is not free of its own shortcomings as this measurement approach relied on the hypothesis that differences in wages truly reflected variances in productivity. Consequently, this approach is unable to consider the fact that high incomes are not necessarily a true indication of an individual's productive contribution to the labour market, nor does it allow for wage variations that could be the result of multiple social and economic influences. Indeed, Conrad (1992) argued that the use of the number of years of an individual's schooling as a measure of productivity can bias estimated measures of future expected earnings, as this measure does not consider any form of unemployment or underemployment in gauging human capital stock. The notional value attached to both market and non-market stock has also been criticised in Jorgenson and Fraumeni's research structure as their measurement of both the production of leisure time and time spent at work was determined to be equal (Rothschild, 1992). Ahmavaara (2002) additionally argued this equal measurement failed to recognise a portion of leisure time is almost always necessary in an individual's preparation for their working time.

In response to the criticisms raised in respect of the income-based approaches outlined above, Mulligan, Sala-i-Martin, Williams & Cranmer, (2009) developed a labour income-based measure for human capital, which sought to obtain an index value as opposed to a monetary value for human capital stock. These theorists determined the index measurement of the "aggregate physical capital on labour income should be netted out by dividing labour income by the wage of a zero-school[ed] worker" (Le, Gibson and Oxley, 2003). Once again, though the proposed measure is reliant on the notion of a single factor – the depreciation of human capital – when considering variations in workers' wages, rather than the

myriad social and economic factors that may determine wage bands. For instance, the difficulty in applying this approach in emerging countries where there is no history of a minimum wage rate, as well as failing to consider the impact of informal factors such as on-the job training when calculating human capital stock (Jeong, 2002). Importantly, for the purposes of this research, the income-based approach whilst reflecting the income-based earnings of an individual - as informed by their acquired skills and education - failed to consider economic, geographical and social factors that can influence wage structures as well as the influences of non-formal inputs such as on-the-job training. Given the PYP cohort has experienced both migration; significant social acculturation, along with a 44-week job readiness program that includes a 12-week internship component, it appeared that the income-based approach is insufficiently fluid for the purposes of framing this current research.

#### **5.1.4 Output-Based Approach**

The final review of Human Capital measurement to be explored in this chapter is that of the output-based approach. Rather than relying on the premise of a unified labour market approach to determine aggregate human capital factors, this third approach used alternative measures to the two previously outlined. Research that has developed out of the output-based approach has included factors such as: international qualitative differences in education and educational infrastructure (Wossmann, 2003), school enrolment rates, educational expenditure per student, student teacher ratios, teacher salaries and the length of school year (Barro and Lee, 1996); parental involvement (Wossmann, 2000) advancements in technology (Wlodek and Leffakis, 2007); innovation (Huggins and Izushi, 2012); specialization in knowledge acquisition and the knowledge-based worker (Ndinguri, Prieto and Machtmes, 2012).

Drawing on the varied factors that inform studies utilising the output-based approach to frame this research initially seemed a justifiable approach, given measurement within this interdisciplinary conceptual framework afforded the ability to recognise the multiple vectors associated with this particular theme of

human capital. The attempts to include informal and non-market influences such as external social factors; the 21<sup>st</sup> century reliance on knowledge-based workers; heterogeneous educational attainment levels; informal and non-formal on-the-job training; as well as the more traditional labour economics that factor into measurements of human capital, meant an output-based methodology seemed an appropriate conceptual framework within which to scaffold this research project. Crucially, earlier research undertaken in conjunction with Jackling, Natoli & Jones (2013 & 2017) was informed by this particular human capital framework.

However, whilst these factors undoubtedly hold a place in the measurement of the relationship between academic ability and cultural attainment of SMIPA graduates, the contribution of these multi-faceted factors still do not extend the lens of measurement from that of pure economic determinants and the individual's production input into an economy's profit. The material measurement of output remains entirely focused on economically weighted variables and does not consider any forms of dialectical relationships with social or cultural variances. Such as, for instance, the supervisory mentoring inherent within the internship component, or the perceived development of civic engagement through the ability to gain experience within an Australian work environment that deepens cultural understandings of the host country and the potentially enhanced social mobility opportunities afforded when local cultural awareness is broadened.

## **5.2 Social Capital Theory**

A further form of intangible capital that can influence educational outcomes is that of social capital. Bourdieu defined social capital as "the aggregate of the actual or potential resources which are linked to possession of a durable network of more or less institutionalised relationships of mutual acquaintance and recognition" (1986, p9). In other words, the direct or indirect employment of social connections. Family names, for instance, might afford certain individuals opportunities that are not available to others. Across all cultures this is undoubtedly true, whether named Rothschild; Windsor; Gandhi or Xi.

Whilst this offers a framework to determine the efficacy of clan networks within the social and economic vectors, it does not offer insight into the networks that might influence the offshore educative opportunities afforded to the PYP cohort, particularly given most study happened outside of the first-tier Australian universities. Culture may have had an influence on the networks of migration and education agents approached by various Australian-educated graduates' intent on enrolling into SMIPA and thus the choice of provider with whom they enrol for the PYP. Putnam (1995) in his research examined the role of social capital in respect of educational influences, which he contended was the result of parents' social capital within a community, arguing the higher the social capital, the higher the educational performance of their children (p300).

However, the same reservations remain pertinent, in respect of how social capital of this standing can translate into a measurable variable in an offshore educative setting. In keeping with this sentiment, according to Foley & Edwards (1997) not all social capital is created equally. The value of a specific source of social capital depends in no small part on the socio-economic position of the individual within society. Given the PYP cohort is a first-generation migrant group it does not seem that this capital theory is appropriate in the measurement of the development of generic skills by SMIPA graduates.

Researchers involved in studies that are embedded within this theoretical framework acknowledge that the debate that surrounds social capital is less mature and more in flux than other capital theories (Schuller, Preston, Hammond, Basset-Grundy & Byneer, 2004, p11). Going on to state that there is still no agreed definition, its measurement is problematic, and it is highly context-dependent, which causes particular difficulties when it comes to attempting to aggregate it across levels (p9). In light of the difficulties inherent within measuring outcomes using this theory and the lack of apparent linkage to the SMIPA cohort, this does not seem an appropriate model in which to embed this research project.

### 5.3 Cultural Capital Theory

This chapter will now focus on the examination of another structural theory that developed at the start of the 1960s. A theory that “moved away from processes involving economic constraints and incentives to ones grounded in differing cultures and modes of socialisation” (Goldthorpe, 2007). Thus, Bourdieu’s resultant body of work has provided a different lens through which to frame studies of educational enquiry, one that has broadened the understanding of capital beyond its traditional economical roots to include social and cultural spheres (Anheiner, Gerhards & Romo, 1995). In other words, the integration of social and economic factors has become part of the overarching analysis. For instance, the utilisation of this integrated approach has allowed certain studies to demonstrate possession and activation of cultural capital are associated with positive educational outcomes, such as higher grades or a customised educational experience (DiMaggio, 1982; Lareau & Weininger, 2003).

Given this starting premise, it is necessary to offer a common definition of cultural capital prior to undertaking a more thorough review of Bourdieu’s Cultural Capital Theory (CCT). Reliance will be placed in David Swartz’ (1997) description of cultural capital as “verbal facility, general cultural awareness, aesthetic preferences, information about the school system, and educational credentials” (p74).

In his sociological essay, *The Forms of Capital*, Bourdieu (1986) identified three categories of cultural capital: embodied; objectified and institutionalised cultural capital. A review of each of these strands of cultural capital will be undertaken in turn to determine if any of these tenets can be used to inform this research project.

#### 5.3.1 Embodied Cultural Capital

Embodied cultural capital, Bourdieu defined as socially constituted self-improvement or “long-lasting dispositions of the mind and body” (Bourdieu,

1986). In other words, as Swartz (1997) articulated, embodied cultural capital is “the ensemble of cultivated dispositions that are internalised by the individual through socialisation and that constitute schemes of appreciation and understanding” (p76). According to Bourdieu, this form of symbolic capital acquisition is hereditarily transmitted within a familial context and as a result, it is the dominant culture, through material economic capital advantages, that is invariably able to establish the parameters by which educational standards and paradigms are set. Bourdieu argued (1973) that in terms of educational acquisition:

*“an implicit pedagogic action, requiring initial familiarity with the dominant culture ... offer[ing] information and training which can be received and acquired only by subjects endowed with the system of predispositions that is the condition for the success of the transmission and inculcation of the culture”* (p 80).

An inequity in the ability to take advantage of educational opportunities is a result of an inability to access requisite cultural capital.

Whilst this positionality may very well have been the norm for educational opportunities within French, particularly Parisian, society in the 1960s, Halsey, Heath & Ridge’s research (1980) into the twentieth century expansion of secondary school education in Britain demonstrated schools were:

*“doing far more than ‘reproducing’ cultural capital; they were creating it, too... They were not merely maintaining a “cycle of privilege” in which cultural capital is acquired by those from educated homes. They were at least offering an opportunity to acquire cultural capital to those homes that had not secured it in the past”* (p77).

Similarly, Goldthorpe (2007) countered Bourdieu’s suggestion of the pre-eminence of dominant culture in determining educational opportunities, when he articulated the educational mobility expansion that allowed the proliferation of tertiary level opportunities across class structures. As Hawthorn and Ho (2014) argued within an Australian context, “by 2005, 43,036 international students were undertaking Australian business and commerce degrees, compared with 20,681

in information technology, 13,648 in accounting and 10,203 in engineering” (Hawthorn & To, 2014, p103). Those Australian-educated international-born graduates, who would subsequently enrol in SMIPA would be amongst the first-generation, tertiary educated students who were afforded an opportunity to study overseas, thanks to an increased mobility for those other than the wealthiest of families.

### 5.3.2 Objectified Cultural Capital

In defining objectified cultural capital, Bourdieu referred to material objects and media, such as “writings and paintings, which require symbolised cultural capital to appreciate” (1973, p7). In other words, the familiarity and ease with which individuals are exposed to high culture such as museums, art galleries and other extra-curricular activities that promote cognitive and non-cognitive skills. Eminent researchers in this field include, Goldthorpe, 2007; Jaeger 2010; DiMaggio, 1982 and De Graff, 1986.

Goldthorpe reviewed Bourdieu’s “sociology of educational attainment” (p2) and posited “that contrary to Bourdieu’s claims, educational institutions can, and do, play a major role in [the transmission of cultural capital], and one that has some significant degree of independence from the influences of family and class” (2007, p16).

Jaeger’s statistical research (2010), involved analysing data captured from 3 bi-annual observations of the National Longitudinal Survey of Youth – Children and Young Adults survey (NLSY-CYA) of children between the ages of 6-14. The dependent variables upon which Jaeger relied were academic achievement tests and longitudinal data such as health; peer relationships, cognitive ability and familial relationships (p9). The variables measuring academic achievement were: Peabody Individual Achievement Test (PIAT); reading recognition; reading comprehension and mathematical ability. Jaeger sought to test whether cultural capital actually causes educational success (p1) measuring the differences within two populations of children: one cohort from a low socio-economic background,

the other from a high socio-economic background. Measuring the children's cultural participation, reading habits, and participation in extracurricular activities, the researcher determined had "(mostly) positive effects on children's reading recognition, reading comprehension, and math test scores" (p26). Jaeger concluded that the effects of the different dimensions of cultural capital vary systematically across the distribution of SES [groups]. These results, the researcher argued "point to heterogeneity in the effect of cultural capital on academic achievement which should be explored in future research and suggest that the process of cultural capital accumulation is dynamic not static" (p27).

Given the migratory nature of the heterogeneous SMIPA cohort identified for the purposes of this research project, challenges include the inability to reach a common consensus on the types of objective cultural capital input that could be measured to determine the development of cognitive and non-cognitive skills across this multi-cultural, multi-lingual cohort. Therefore, no further review of this form of cultural capital will be undertaken.

### 5.3.3 Institutionalised Cultural Capital

Bourdieu's consideration of institutionalised cultural capital encompassed formal academic qualifications, "***a certificate of cultural competence which confers on its holder, constant, legally guaranteed value [and] makes it possible to establish conversion rates between cultural capital and economic capital by guaranteeing the monetary value of a given academic capital***" (p8). In short, institutionalised cultural capital can be acquired when one has high levels of embodied cultural capital, which is held in high regard in the educational system. Bevelander's (1999) premise that in order for migrants to adjust to the new labour market and social mores their chance of success is heavily reliant on investments that modify and expand their skill base for employment within the host market.

As Erel (2010) noted, discussions of the benefits of skilled migration has extensively invoked the concept of cultural capital to assist in understanding trajectories of migration and assimilation into host countries' societies. The integration of cultural capital has been central to migration and employability discourses and, in the context of migrants, by which cultural 'resources' are made "convertible" (Erel, 2010, p646). Hawthorne & To (2014) added to this body of literature, suggesting that within the global race for talent, international students have emerged as a priority human capital resource (p99).

Of the three forms of cultural capital, institutionalised cultural capital provided the ability to measure the value of the educational cultural capital of Australian-educated international-born graduates, all of whom possess either an Australian undergraduate or postgraduate degree, along with an additional 44-weeks of informal training, which included a 12-week on the job internship component. Indeed, Hawthorne and To (2014) argued that "within the global "race for talent" they [international students, trained in Australia] have emerged as a priority human capital resource – young, acculturated, with full qualification recognition and host country language ability" (p100).

In view of the continued reported skills shortage within the Australian accounting profession, (Cappelletto, 2010; CPA Australia, 2007; 2010; Davies, 2010; Mather, 2010) there is an implied advantage in the notion that the completion of SMIPA should offer to heterogeneous international migrants who have studied similar accounting degrees at Australian tertiary institutions. Particularly in terms of Investing and rebuilding, customising or adjusting their skills. As Lepak and Snell posited, such enterprises should "have a positive effect on [their] human capital development" (1999) and the use of institutionalised cultural capital appeared to be the best fit in terms of a framework by which to underpin this research. Again, Hawthorne and Ho recognised that "for countries with ambivalent views on migration, international students represent a politically palatable human capital resource at a time of demographic contraction" (Hawthorne & Ho, 2014, p101).

## 5.4 The Chosen Approach

In conclusion, Chapter Five described a selection of methodologies that could be used to underpin this research project. The three types of Human Capital frameworks were discounted as utilising the cost-based approach in measuring the role of education within employment opportunities for Australian-educated international-born graduates did not seem an appropriate model for this current research project due to the arbitrary nature of designing measurement. Use of the income-based approach was rejected as it failed to consider economic, geographical and social factors that impact wage structures as well as the influences of non-formal inputs such as on-the-job training. The output-based approach was ultimately dismissed as the material measurement of output remains entirely focused on economically weighted variables and does not consider any forms of relationships with social or cultural variances.

Attention was then focused on the Social Capital framework but given the inability to easily define or measure this highly context-dependent framework it was vetoed. Other forms of capital were then reviewed. The first embodied cultural capital was considered inappropriate due to the lack of ability to frame the migrant PYP cohort within a simple lens of socialisation. Similarly, objectified cultural capital was deemed unsuitable when determining academic advancement within a heterogeneous cohort that is operating outside of inherent “high” cultural spheres. The final cultural capital strand to be reviewed was that of institutionalised capital and deemed a suitable framework.

The additional 44-week program, the SMIPA cohort has chosen to invest in to increase cultural capital within the chosen country of employment. This further educational attainment is a deliberate addition to their previous academic achievement of a higher education degree. Graduation from PYP, which allowed for a practical development and evidential application of generic skill attributes that enhanced their academic achievements seemed a suitable framework within which to structure the research design of this research project. In keeping with Bevelander’s (1999) premise that in order for migrants to adjust to the new labour

market and social mores their chance of success is heavily reliant on “investments that modify and expand their skill base for employment within the host market.”

Following this identification of a suitable theoretical framework within which to anchor this research, attention shall now turn to the design of the research project, which is explored in Chapter Six.

## Chapter Six: The Research Design

As indicated in the conclusion of Chapter Five, this research will measure the SMIPA cohorts' additional institutionalised cultural capital – that of graduation from the SMIPA 44-week program – with all of the associated embodied capital attainment, resulting from the completion of a 12-week Australian internship that allows for the development of local cultural awareness and the ability to enhance on the job skill attributes.

The intent is to determine the efficacy of the program through a review of SMIPA graduate feedback on the extent to which they perceive the SMIPA program developed their generic skills sufficiently to operate in the Australian workplace. It will also evaluate the stated outcomes of SMIPA providers on the quality of their program and that of their competitors. In addition to evaluating the questionnaire responses from SMIPA graduates, this research used semi-structured face-to-face interviews with SMIPA providers as well as a professional association representative who was involved in the development of the SMIPA. The intent of this research is to inform the appropriate stakeholders - including government policy makers, educators and other professional bodies - on the efficacy of programs such as SMIPA, and whether these types of program could be viewed as effectual models to inform the development of similar work readiness programs across the Australian higher education environment.

### 6.0 Research Objectives

In keeping with the stated aims of this research project, the fundamental research question was identified as thus:

**RQ1:** Can SMIPA be regarded as a work-readiness program upon which to model future graduate training programs? In order to provide substantive input into the formation of a response to the posed question, subsequent contextual questions emerged as follows:

**RQ2** What has led to the implementation of a professional year program such as SMIPA, as a means of addressing the skills shortage in the accounting profession?

**RQ3:** What role do SMIPA graduates perceive the SMIPA program played in attaining paid work within an accounting related field?

**RQ4:** What are the outcomes of the SMIPA program according to:

- i. SMIPA providers and
- ii. A professional association representative involved in the development of SMIPA

In response to the data sets drawn from the posed contextual research questions, a final analytical question will be posited to inform the recommendations offered in chapter eight. The ultimate question to be answered is one of an evaluative nature, namely: **RQ5:** To what extent can this research determine SMIPA's success in work readiness preparation?"

The identification of RQ2 structured Chapter Two, which provided a detailed review of the public policies over the last few decades that led to the implementation of SMIPA. RQs 3 & 4 were designed specifically to capture the role of the SMIPA program from three differing contexts, namely: SMIPA graduates; the SMIPA providers, as well as a 60-minute interview capturing stated SMIPA outcomes from a professional association representative involved in the development of SMIPA. The collation of these stated outcomes was deemed appropriate in order to better inform academic research as to how effective the current SMIPA model is and identify what improvements could be implemented to better plan future labour force training and work force development policies. The design of each type of instruments (see also Appendices 3, 4 & 5) will be reviewed in turn, beginning with the survey questionnaire designed to capture SMIPA graduate demographics and insights into their SMIPA experiences.

## 6.1 Research Design

An important component in any research project is the research design, given this stage requires the “planning of procedures for conducting studies so as to get the most valid findings” (Vogt, 1993, p196). In other words, research design can be compared to that of a blueprint used to structure the collection, analysis, and interpretation of the research data.

In keeping with the institutionalised capital theoretical framework underpinning this research project, it was intended to test whether the heterogeneous, overseas-born, Australian-educated accounting postgraduate cohort who undertook the SMIPA program, considered their work readiness skills to be stronger as a result of completing the program. It also tested whether the program assisted in the ability of those graduates who responded to find appropriate employment within the Australian accounting sectors. Since all of the SMIPA students completed either an undergraduate or postgraduate accounting qualification in Australia, the starting premise for this research project was that the research cohort would have broadly similar technical competencies in accounting. This research seeks to investigate whether an additional 44-week program (with an inbuilt 12-week internship) enhanced the generic skills of the SMIPA graduates. In other words, this research has sought to determine whether there is any evidence to suggest that a student’s completion of SMIPA aided them in obtaining the requisite generic skills, which were then used within the internship component of the program, to subsequently obtain paid accounting work within the Australian work place. This is of particular interest given the additional educational investment this cohort undertakes, beyond their accounting degree, and the perceived skills shortage within the Australian accounting profession.

This project was based in an interpretivist, rather than a positivist philosophical framework, given that it is impossible to separate people from the social contexts in which they exist (Collis & Hussey, 2009). This study relied on a mixed-method research design of an online questionnaire survey of SMIPA graduates, along with semi-structured interviews of six (6) SMIPA providers and a one-on-one

interview with a professional association representative who was involved in the development of SMIPA as a means of addressing the four research questions outlined above. According to Judd, Smith & Kidder (1991), qualitative methodology involves “open-ended explorations of people’s words, thoughts, actions and intentions” as a means of obtaining information (Judd, *et al.* 1991). The questions asked were therefore open-ended to allow for the interviewees to provide their own perceptions of the SMIPA program.

## 6.2 Research Question Data Collection

As indicated in an earlier section of this chapter, in order to address the “what led to the SMIPA program?” supplementary research question, fifty years of historical data was identified and analysed in Chapter Two in order to contextualise the origins of SMIPA as a work readiness program. Chapter Three offered an interrogation of the PYP models adopted by the three professional bodies, paying particular attention to the SMIPA model and the policies and processes governing this program. Analysis of the curriculum was also undertaken in order to determine the relevant themes that could then be embedded into the questionnaire survey to better determine the SMIPA graduates’ perceptions of which parts of the curriculum prepared them for their 12-week internship component.

The qualitative data to inform RQ 3 was drawn from an online questionnaire completed by overseas-born, Australian-educated accounting postgraduate cohort from various Australian tertiary institutions who subsequently undertook SMIPA; had completed a degree qualification or higher with a major in accounting between 2009 and 2012; were less than 30 years of age; and both lived and worked in Australia at the time of this research. Quantitative data to inform responses to RQ3 was obtained through the completion of demographic data responses contained within the last section of the online survey, along with the completion of open-ended questions in the second part of the online survey.

To obtain data to answer RQ4, responses from PYP providers, as well as a professional association representative who was involved in the development of SMIPA program were collated through the conduct of semi-structured informal

interviews. Using a mixed-methods design, that included both quantitative and qualitative approaches to capture and collate the efficacy of SMIPA and determine what type of improvements might be required to improve the current model.

Upon acceptance of this research proposal, and the compilation of the online survey instrument as well as the semi-structured interview questions, ethics clearance was sought and obtained from Victoria University's Ethics Committee.

### 6.3 Questionnaire Section Design

The design of the questionnaire was informed by three specific theoretical frameworks, the Institutionalised Cultural Capital framework discussed in the previous Chapter; along with the theoretical frameworks that underpin the SMIPA PYP curriculum: namely, the Australian Language Levels (ALL) curriculum (1988) and the *Employability Skills for the Future report*, jointly prepared by the Australian Chamber of Commerce and the Business Council of Australia (2002).

In regard to the curriculum theoretical framework, given the OECD study (1998), which argued:

*“The biggest missing pieces in the jigsaw puzzle are measures of opportunities to extend human capital at work, and of the benefits that result from work-based learning, there are strong indications of positive economic results for individuals and firms, but better knowledge would help create more and better-directed investment”* (p93).

Prima facie, data collection that provided details of SMIPA participants' current employment and salary scales could contribute to an informed review of SMIPA's ability to provide enhanced employability outcomes. Potentially offering a robust and proven professional work-integrated model, designed and overseen by the appropriate professional associations that could be adopted across the higher education landscape.

The design of the questionnaire also incorporated principles of a mixed-method approach in order that quantitative and qualitative analysis could be undertaken from the responses that were provided in both closed and open responses. The questionnaire was sent to all 14 of the PYP providers for review and revision. Less than half, 6 of the 14 providers provided feedback on the questionnaire's composition. Twelve of the fourteen SMIPA providers were subsequently involved in the logistical rollout of the online survey to their SMIPA graduate database. Two providers refused to participate as they did not wish to share graduand data.

The ordering of the questions contained within the questionnaire was quite deliberate. The section requesting demographic data was placed in the final section of the survey, because there were fears that the cohort in question might abandon completing the survey, and consequently, the questions considered the most important, - namely specific responses to the SMIPA program inquiries - were placed in the front sections of the questionnaire. This seemed a genuine concern, given that according to Cape & Phillips (2015) the average attention span of an adult is 20 minutes (p3) and the cohort in question is operating in a language that is not their first. According to their research, which involved testing two different surveys: one longer version and a shorter version of the same questionnaire three times (2004; 2009 and 2015) the results showed that "more time is spent on the questions when they are asked earlier in the questionnaire than when they are asked later" (2015, p8).

Given that the average IELTS score of SMIPA graduates participating in the interviews ranged between 6.5 – 7.0 across the four categories of: reading; writing; listening and speaking, a great deal of attention was paid to avoiding jargon and ambiguity and to keeping the length of questions as short as possible (Collis & Hussey, 2009). Therefore, the maturation of the SMIPA graduates and their exposure to Australian culture and the Australian workplace were factors considered when designing the classificatory survey questions, as was multicultural validity (Kirkhart, 1995). Multicultural validity meant attention was paid to the language used to frame the questions so as to avoid phrases and

connotations that would not be understood easily by graduates with an average IELTS score of 7.0.

Significant thought was also given to phrasing the questions in language that would not cause offence within a cohort that originated from collectivist cultures such as India and China (Hofstede, 1980) so as to avoid any potential alienation or embarrassment. For instance, the initial structure of question twenty (20) in section 4 of the instrument, which asked respondents to declare their marital status, was simplified to register a response of married or single, rather than the original phraseology that included living in a de facto relationship as a valid response.

Questionnaire responses were structured using a five-point Likert scale that allowed respondents to choose from responses of: strongly disagree; disagree; neutral; agree and strongly agree. Again, the choice of language framing the scaled responses was deliberate, in that “neutral” was chosen as the mid-point linguistic identifier as opposed to “unsure” in an attempt to try to reduce the cohorts’ attempt to opt for continual mid-point selection.

#### **6.4 Phase One: Question Compilation**

Section One of the questionnaire concentrated on gathering data from the respondents in relation to their current employment (see: SMIPA Graduate Survey, Appendix 3).

In terms of question compilation, respondents were given the opportunity to cite the type of employment attained. This allowed respondents the opportunity to identify if alternative employment outside of the accounting profession had been deliberately sought. This ensured that those respondents who had actively sought alternative professional employment utilising the perceived generic skills developed in the SMIPA program could also be identified as successful

graduands, rather than appearing to have failed to attain professional employment satisfaction.<sup>18</sup>

Section Two of the questionnaire was designed to track SMIPA graduates' perceptions of their generic skills development as underpinned by the frameworks that structured the learning outcomes of the SMIPA curricula. The respondents were asked to specifically identify skills development within the areas of: problem-solving; analytic skills; team work; ability to face uncertainty and ability to plan own work.

In Section Three of the questionnaire a mixed form of questions was asked, to obtain quantitative data on the SMIPA program. Questions thirteen (13) through sixteen (16) were structured as open-ended; to gain potential thematic responses from graduands in determining which the best and worst aspects of the overall program were. Question seventeen (17) posited a further five-point Likert scale enquiry to determine the respondents' overall satisfaction with the SMIPA program.

The final section, Section Four of the instrument was developed to gain responses to specific quantitative classification questions regarding general demographics. To address the concerns raised by various researchers (Borzi & Mills, 2001; Birrell, Hawthorne & Richardson, 2006; Birrell, 2006b; Arkoudis *et al.*, 2009) on the role lower English scores played in producing barriers to obtaining employment within the Australian workplace a key question to determine was the IELTS level of English at which the SMIPA graduate was currently operating and consequently the IELTS score ranking of the participant was sought in (Q25).

The final question (Q32) asked if an approach could be made to discuss survey responses in further detail. Thirty-nine (39) respondents indicated they were willing to discuss the program in further details. This data will inform a future research paper but will not be examined for the purposes of this research project.

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<sup>18</sup> The enrolment in the SMIPA program to develop graduate generic skills and exposure to a 12-week internship to pursue professional employment outside of accounting will be examined in greater detail in the responses obtained from the Provider interviews.

## 6.5 Data Collection Techniques

Due to the migratory nature of the international student population, this is a cohort with whom it is a challenge to make and maintain contact. Given the inherent difficulties in contacting graduates once they had completed their studies, it was decided to contact SMIPA graduates, through the social media sites of the providers, as well as through direct contact established via the various providers. All 14 SMIPA providers were approached by the researcher and asked to provide details of their respective SMIPA graduates from 2010–2012. Of the 14 SMIPA providers approached, twelve (12) agreed to participate in this aspect of the research project. Due to concerns from the educators regarding commercial sensitivity regarding contact details it was agreed that the questionnaires would be sent to SMIPA graduates care of their SMIPA provider. The SMIPA providers were thus provided with a URL link to the Survey Monkey site hosting the questionnaire to forward on to their respective graduates.

Regrettably, in spite of the fact that this is a millennial cohort, and thus was presumed to be highly active within social media networks, the provider social media sites elicited very little response for student engagement for this research project. As a result, the research was reliant on the SMIPA providers contacting the graduates directly. Following the granting of the appropriate ethics approval from the University, SMIPA providers distributed 2,920 graduate surveys on behalf of the researcher. This component of the survey rollout was compiled using the web-based survey solutions provider, SurveyMonkey. The survey was emailed as a web-link to the educators with an introductory paragraph for inclusion in the graduate distribution email, according to their graduate database records.

In spite of the providers' best efforts to reach the maximum number of SMIPA graduates, inevitably within the 2,920-email distribution a number of email 'bounce-backs' had to be expected, with many graduate email addresses now obsolete. For example, one SMIPA provider had an original email list of approximately 400 graduates who had completed SMIPA, and there were initially

20 email bounce-backs received. However, the distribution list was revised based on previous undeliverable email addresses and a further distribution of the questionnaire undertaken to 2,200 graduates. In total 337 usable responses were used in this study representing a response rate of 15.3%. This response rate demonstrates the difficulties encountered by the researcher in trying to reach graduates of SMIPA and demonstrates a need for providers to establish stronger alumni links with graduands so as to better establish longitudinal data on employability outcomes.

Contributing factors considered to inform the low response rate includes: the migratory nature of the cohort concerned, due in part to multiple changes in email addresses, lack of visibility within Australian Bureau of Statistics (2011) data, the lack of continuity of domicile and a natural proclivity for this migrant cohort to maintain a low profile in terms of anonymity. Particularly when irrespective of the guarantee of anonymity, one of the areas of research relates to the sensitive topic of potential immigration pathways and a latent concern of raising governmental interest for this risk averse cohort. A further consideration is that the online survey was not tested to work on smart phone technology, which is the observed primary form of internet connectivity for this particular cohort. Given the potential for access to answer the survey from a mobile device was not factored into the design of this research, the likelihood of abandon rates may well have been exacerbated as a result of access being non-mobile friendly (Cape & Phillips, 2015).

The research findings relating to the survey responses will be addressed in Chapter Seven. The rest of this chapter will delineate the design of the second phase of the research project: the six semi-structured interviews that were carried out with those involved in the development, delivery and oversight of the SMIPA program.

## **6.6 SMIPA Provider Responses**

Of the 14 SMIPA providers who were involved in providing the SMIPA program at the time of this research project, only six providers agreed to be interviewed.

Demographically, these interviewees represented the larger SMIPA providers, with all six providers also providing the ACS PYP, and one provider delivering across all three accounting, IT and engineering PYPs. One reason cited for the refusal to be included within this research project by a few of the smaller providers was a reluctance to discuss “commercial-in-confidence” internship provision processes due to the need to protect commercial interests. Given the integral nature of the internship component within SMIPA, this issue of provider privacy that is adopted around internship provision is an area of concern that will be reviewed within the recommendations delineated in Chapter Eight.

A further reason for refusal to participate was a fear that in spite of an ethical obligation to keep the identity of the participants anonymous, there was still a concern that commercial advantage could be lost through discussing the make-up of individual program enhancements. On the other hand, those providers who agreed to be included within the review of the program, once satisfied with the confidential nature in which their information would be treated were agreeable to discussing the SMIPA program.

## **6.7 Phase Two: Semi-Structured Interview Questions**

The interviews for each of the providers were between 20-30 minutes’ duration. Semi-structured interview questions were used to better allow for unforeseen responses that might arise during the interviews. In an endeavour to keep interviewer bias to a minimum each subject was asked the same questions in the same order and the responses were recorded. Five (5) interview questions were structured as open-ended questions to allow the respondents to answer in their own words. (See: Appendix 4, SMIPA Provider Interview Questions). Each response was examined carefully to identify key words, phrases or themes. Questions were broken into various components, the first group of questions involved SMIPA demographics:

### **6.7.1 Pilot Interviews**

A pilot interview was undertaken, with one SMIPA provider to determine whether any amendments were required to refine the interview questions or the survey instrument. The interview questions were piloted to determine that the required information derived from the questions, the length of the interviews was within an acceptable range, and the overall responses addressed the research questions. Given that each interview took between 25-30 minutes and the respondent's replies adequately provided the information sought, the piloted interview questions and survey demographics were not altered for the actual data compilation.

### **6.8 Phase Three: Reflections of SMIPA Initiators**

The final phase of this research involved a 60-minute interview with a professional association representative who was involved in the development SMIPA program (see Appendix 5, JAB Questions).

This chapter explained the configuration of the research design for the three-phased, mixed-method approach to evaluating the SMIPA PY program. The research was structured to obtain three discrete datasets through the design of an online questionnaire survey of SMIPA graduates, the development of structured interview questions to posit to the six SMIPA providers who agreed to participate in this research, as well as the compilation of questions for a one-on-one interview with a professional representative who was involved in the development of the program. The findings from each of these three phases of research will be examined in Chapter Seven.

## Chapter Seven: The Research Findings<sup>19</sup>

The previous chapter reviewed the three phases of research that informs the findings of this investigation into the efficacy of SMIPA in terms of better preparing Australian-educated, international graduates for transition into the workplace. In addition to determining whether modifications to the program could provide a model for a national work integrated model across both the domestic and international student population.

In order to better address these questions, from the perspective of the three channels of input, Chapter Seven is divided into three sections: the first section provides an analysis of the results of the graduate questionnaire responses; the second part reviews the thematic informed responses from SMIPA providers to the questions identified in the previous research design chapter, with the third portion reviewing the considered reflections of a professional association representative who was involved in the development and implementation of SMIPA.

### 7.0 Predicating Questionnaire Result Use

As previously indicated, the questionnaire composed to capture data for this research project was devised and developed during the course of the collation of a 2013 JAB report. Varying facets of the findings from this research were subsequently utilised as the basis of two conference papers: Jackling, Natoli & Jones, 21<sup>st</sup> *International Association for Accounting Education & Research Conference paper*, (IAAER) (2014a); and Jackling, Natoli & Jones, *Australian International Education Conference* (AIEC) (2014b). Subsequently, two journal articles have also been developed that relied, in part, on certain portions of the data sets obtained from the questionnaire developed for the purposes of this

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<sup>19</sup> The author would like to acknowledge that initial support for this project was provided through a grant provided by the Joint Accounting Bodies in 2013.

particular research: Jackling & Natoli (2015) Employability skills of international accounting graduates: Internship providers' perspectives, *Education and Training*: 57 (7) pp 757-773; and Jackling, Natoli & Jones' paper (2017) entitled: Examining the usefulness of an accounting work-readiness programme as perceived by employed program graduates, *Australian Accounting Review*.

## 7.1 Graduate Demographics

In all, 337 SMIPA graduates from around Australia responded to the questionnaire. In order to provide a general profile of the “typical” SMIPA graduate, the demographic results showed that:

- The majority of respondents (66.3%) were aged between 25-30 years
- Slightly less than half the respondents were female (47.1%)
- Most of the respondents were single (61.5%)
- Just under half (45.2%) earned between \$40,000-\$55,000 (accounting & non-accounting employment)
- The most common IELTS band was 7.5 (34.3% of respondents)
- Slightly in excess of half (54.5%) had obtained Australian permanent residency at the time of the survey
- CPA Australia had the most affiliations with SMIPA graduates (44.7%) in terms of membership
- The majority of graduates (96%) had obtained master's degrees in accounting, Professional Accounting (MPA) and Business Administration (MBA)

### 7.1.1 SMIPA Employability Outcomes

Based on the questionnaire results, nearly three-quarters (74%) of SMIPA graduates were in employment. Of those employed, just under half (43.9%) cited their SMIPA internship as the main reason for their employment. Many of those

employed (54.3%) worked in an accounting role at the time of the survey. According to the data, the optimal time to find employment in accounting was immediately after completion of the SMIPA course: 42.2% found work within one month of completion and 76% found work within six months. The most common employment type was full-time (63.6%). In terms of remuneration, over half the employed accountants (61.6%) earned between \$35,000 and \$55,000.

Overwhelmingly, the tasks most commonly performed by SMIPA graduates in their newly employed accounting role were:

- Recording financial transactions using accounting software package (for instance: MYOB, QuickBooks etc.) (80.6%)
- Reconciling accounts including cash reconciliations (74.8%)

These two tasks were identified at a significantly higher rate than the next acknowledged task, which was analysing financial statements (41.3%). Other tasks reported included: recording financial transactions manually (32.3%), preparing tax returns (31.6%) and preparing budgets for revenues and/or expenses (30.3%).

### **7.1.2 SMIPA Skill Development**

Given the primary purpose of SMIPA is the enhancement of the generic skills of its students for transition into the workforce, graduates were asked their perceptions of the extent to which SMIPA assisted in the development of several generic skills as identified in the SMIPA curriculum. The clear majority of respondents (60.8%) felt that the SMIPA program helped improve their skills in written communication compared to 13.9% who believed this was not the case. The remainder (25.3%) were neutral.

In respect of improving students' speaking and pronunciation skills, 63.8% indicated that SMIPA assisted in improving this generic skill area compared to 12.5% that did not, while a further 23.7% had no opinion either way.

More than two-thirds (68.6%) of respondents agreed that the SMIPA program had developed their ability to work as a team member (9.8% disagreed). Regarding SMIPA's ability to develop students' knowledge of the Australian business environment, over three-quarters (76.6%) believed this to be the case (8.2% disagreed).

In regard to aiding students develop the requisite skills to apply for employment (e.g. curriculum vitae writing and interview skills), slightly less than three-quarters of SMIPA graduates (72%) felt that the SMIPA program had a positive effect (10.6% disagreed). Finally, the graduates were asked whether, because of SMIPA, they felt confident about tackling unfamiliar problems in the workplace. Here, almost two-thirds (64.3%) agreed while 12.6% disagreed.

The results demonstrate that, on average, around two-thirds of SMIPA graduates had a positive perception of the SMIPA program in relation to their intended generic skill development.

### **7.1.3 Main Reasons for Joining SMIPA**

SMIPA graduates were then asked to identify their top three reasons for choosing to undertake the SMIPA program. Unsurprisingly, the results showed that, of those that responded, 83.6% of SMIPA graduates chose to study the SMIPA program to obtain Australian permanent residency. The second strongest response was to gain accounting employment in Australia (71.1%) while the third was to increase their understanding of the Australian workplace culture (49.3%) closely followed by the opportunity to undertake an accounting internship within Australia (45.4%).

## **7.2 SMIPA Graduate Perceptions of PYP Components**

In terms of graduate perceptions of the efficacy of the program, the data revealed that the most useful SMIPA component for gaining employment in Australia was considered the internship component. In excess of three-quarters (77%) of respondents cited the internship program as being useful in gaining employment in Australia. Only 11.5% of respondents thought it did not impact employment prospects.

From a traditional classroom curriculum perspective, the most useful component for gaining employment in Australia was deemed to be the business communication module with two-thirds (66.5%) of respondents choosing this. Although close to one quarter (24.1%) were neutral on this matter, only 9.4% thought this module was not useful. The other two curriculum modules 'Critical skills for the Australian Workforce' and 'Development of English Skills' had similar scores to the business communication module. Specifically, 63.3% of respondents saw the "Critical skills for the Australian Workforce" module as useful in gaining employment while 61.9% cited the 'Development of English Skills' unit as being quite useful in gaining employment in Australia.

### **7.2.1 Overall Graduate Satisfaction with SMIPA**

In the main, PYP graduate replies showed that almost three-quarters (72.2%) of respondents were satisfied with the overall SMIPA program. A further 16.6% remained neutral on this matter while only 11.2% of respondents were dissatisfied with the SMIPA program outcomes.

## **7.3 Reviewing the Results from an Institutionalised Cultural Capital Perspective**

In order to better assess the data sets detailed above, the remainder of this section further assesses three specific data set results from within an

institutionalised cultural capital lens: the graduate demographics; the perceptions of enhanced employability skills and the role of the internship component of the program. Each of these three elements will be explored in turn.

In terms of the graduate demographics obtained, it is clear the heterogeneous group of participants who completed the SMIPA graduate questionnaire can be viewed somewhat homogeneously in terms of: age - between 25-30 (66.3%); marital status - single (61.5%) and the type of Australian qualification obtained prior to enrolment within SMIPA – either an MPA or MBA (96%). Thus it is reasonable to argue that this international-born, Australian-trained cluster of female (47.1%) and male (52.9%) subjects offered the researcher a set of participants with an accepted “certificate of [Australian] cultural competence” (Bourdieu, p8), each of whom then determined to modify and expand their skill base for employment within the host market (83.6% of respondents cited Australian residency as the prime motivation for enrolling in SMIPA, with 54% having successfully obtained Australian permanent residency at the time of the survey). As evidenced in their additional investment within the educational cultural and social capital made available through enrolment within the SMIPA program. As a result, an ability to measure the implied value obtained from investing time, money and effort into SMIPA in order to expand their human capital development is possible, along with the potential to expand upon Bevelander’s (1999) premise that in order for migrants to adjust to a new labour market and social mores, their chance of success is heavily reliant “on investments that modify and expand their skills base for employment within the host market”.

### **7.3.1 SMIPA Graduands’ Perceptions of Transferable Employability Skills**

In framing the second SMIPA graduands’ data set in terms of measuring the perceptions of enhanced generic or employability skills from within an institutionalised cultural capital lens, there is an opportunity to review the variables identified in the second strand of literature analysed in Chapter Four

(Candy & Crebert, 1991; Bennett, Dunne & Carre, 2002; Crebert et al, 2004; Raybould & Sheedy, 2005; Cox & King, 2006; Mason et al. 2009; AEI, 2010 and Bunney & Therry, 2010). Given that a significant percentage of the SMIPA survey respondents (60.8%) identified the core attributes of team work; communication (speaking and pronunciation skills) and knowledge of the Australian business environment as important elements of the program that better prepared them for working within the Australian workplace, this measurement of the perceived enhancement of employability skills within the SMIPA graduand cohort allows this research to contribute an informed set of data to previous bodies of graduate employability outcomes literature.

However, there are two further points that are worthy of note: the types of activities SMIPA interneers are undertaking, as well as the types of soft skills, or employability skills, which the program is developing.

First, the data showed that the tasks most commonly performed by SMIPA graduates in their newly employed accounting roles were:

- Recording financial transactions using accounting software packages: for instance: MYOB, QuickBooks etc. (80.6%)
- Reconciling accounts including cash reconciliations (74.8%)

This breakdown of the overwhelming majority of tasks undertaken within the SMIPA internship is worrisome in that it would suggest that interns are placing into practice rudimentary discipline-specific duties with little indication of any higher order skills being developed, such as: team work; preparing reports or practicing the development of stakeholder relationship management attributes. However, it also needs to be recognised that the majority of accounting graduands, whether from an international or domestic cohort often undertake this type of accounting work when first employed within the workplace. That said, the identity of the lower-level tasks being undertaken by the majority of the interneers,

in turn leads to the need to recognize that the current SMIPA curriculum has not been revised since 2013. It is extremely important to ensure that the SMIPA curriculum remains viable and relevant, particularly in order to guarantee that the additional social and economic investment costs SMIPA students are assuming to increase their cultural capital to gain relevant employment within the Australian landscape remains aligned with industry vertical requirements. Skills such as those cited in the government and industry reports evidenced in Chapter Four's literature review are an important consideration when determining the efficacy of the current body of knowledge that underpins the current curriculum learning outcomes, particularly given the myriad changes in job roles within the current workplace environments. This issue will be further explored in the recommendations offered in the latter part of Chapter Eight.

### **7.3.2 SMIPA Graduands' Perceptions of the Internship**

The third SMIPA graduand data set worthy of further reflection involved perceptions surrounding the internship component of the program. As previously indicated, this component of the PYP was perceived by in excess of three-quarters (77%) of respondents as a contributing factor in gaining employment within the Australian workplace. Reviewing this empirical data against the various research data sets provided in the fourth stream of literature reviewed in Chapter Four, namely the development of best practice work-integrated learning models (Harvey, Moon & Geall, 1997; Billett, 2001; Abanteriba, 2006; Gracia, 2010; Freudenberg, Cameron & Brimble, 2010; Freudenberg, Brimble & Cameron, 2011; Leong & Kavanagh, 2013) allowed for further examination of the place of WIL programs from within the spectrum of Bourdieu's institutionalised capital treatise. The data obtained permitted the presumption to be drawn that graduation from the SMIPA internship component provided international students, trained in Australia, the opportunity to successfully acquire further skills through additional educational attainments that positively impinged on both acquired cultural and economic capital gains that better equipped them for transition into the Australian workplace environment.

### **7.3.3 Reviewing the Data**

To conclude this section, in terms of weighing the value of the SMIPA program from an institutionalised cultural capital perspective, it would appear reasonable to conclude that SMIPA can be measured a success in terms of establishing an educational product that confers - through the 12-week internship component - on its graduands the additional cultural and economic capital to attain employment within the host market (76% employment, with 54.3% working in an accounting role). This assertion is based on the conversion rates of a significant proportion of SMIPA graduates surveyed (72.2%) reporting satisfaction with the SMIPA program (259 of 337) in terms of employability outcomes.

The next section of this chapter offers a review of the data obtained from the interviews conducted with the SMIPA providers, which is intended to inform a response to the first part of RQ4: What are the outcomes of the SMIPA program according to the SMIPA providers.

## **7.4 Analysis of the SMIPA Provider Interviews**

### **7.4.1 Demographics**

As previously indicated in section 6.6 of Chapter Six, of the 14 SMIPA providers who were involved in providing the program at the implementation of this research, only six providers agreed to be interviewed. The final participation rate remained at less than 50 percent in spite of the concerted efforts of the Joint Accounting Bodies to motivate the remaining providers to participate within the research project.

Each of the six provider interviews initially recorded the length of time each business had been involved in the program. The data identified that all six of the interviewees had been involved in the delivery of SMIPA since its inception in

early 2009. All of the providers were also licensed to deliver the ACS PYP, with one provider licensed to deliver across all three accounting, IT and engineering programs. Five of the providers delivered the program across more than one state, although all six delivered the program within Victoria.

The second theme explored was that of the universities from which each of the providers sourced their PY enrolments. The majority (5) of providers identified “second or third tier” universities as the primary source of recruitment. Two of the providers confirmed established relationships with individual tertiary providers. Provider One revealed that this was not the main student enrolment pathway, whilst Provider Two agreed its strategic partnership with a particular Victorian university did offer a small, but consistent source of enrolments. However, it was also reported that in light of the nature of the higher education semester model, this did not amount to a large volume of enrolments, given the rolling model adopted in terms of SMIPA enrolments.

The next item of demographic data to be captured was the country of origin. The demographics across the providers were reasonably similar. Initial enrolments into SMIPA largely originated from the sub-continent and South East Asian countries. Whilst four providers identified a similar mix of Indian, Nepalese and Chinese graduates entering into their programs, Provider Two identified a significantly larger influx of Chinese students, with Provider Six recording a small but growing number of Malaysian, Brazilian and Polish PYP enrolments. When asked why the change in demographic make-up, this provider stated *“It’s because Australia has become a study destination of choice. Students from Zimbabwe are also enrolling into the program, basically as a result of the PR opportunities attached to SMIPA.”*

As a result of the answers to the country of origin question, a subsidiary question arose regarding why students from differing countries of origin chose SMIPA. Each of the provider interviewees believed that the main reason for students’

initial enrolment into SMIPA was for PR purposes, although several (4) believed that students subsequently came to value the learning outcomes the program had to offer. Provider Three identified an increased tension during 2011-2012 of students leaving enrolment into SMIPA until the very last moment, as initial attention had been placed in increasing IELTS scores, which would earn them the same points as completing SMIPA, and cost far less than the 44-week program. This same provider spoke anecdotally *“of some students attempting the IELTS exam across the four bands, 12 to 14 times before finally enrolling in SMIPA.”*

#### 7.4.2 Enrolment Processes

Provider responses to the number of enrolment cycles each year varied. Provider One's intake was reported as twice per year, restricted to 25 students per class. The program was seen as a boutique offering and the provider did not intend competing with the other licensed providers for larger student numbers. The other five providers relied on cyclical intakes of every four to five weeks, which all agreed made the PYP delivery financially viable due to the ability to mix PYP cohorts across IT and Accounting within the same classes. Different providers offered different teaching modes. Several had weekly evening classes, with most also running weekend classes, either on a Saturday or Sunday.

Provider Six confirmed: *“the instructors believed the full day weekend classes worked best, as 8 hours of intense study allowed for a more immersive learning experience.”*

In response to asking how students determined which provider to approach, issues regarding the role of international migration agents quickly became apparent. All six interviewees confirmed that 85 percent of recruitment regularly came through an introduction from an international migration or education agent. Several of the interviewees (4) independently stressed the increased role of these agents in the recruitment of international graduates within the PYP. Provider

Three stated *“the competitiveness within the marketplace has caused agents to have overall control.”* Provider Five posited that *“agents have stolen the program.”* Whilst Provider Three expressed concern about *“price cutting and wondered how competitors could deliver a quality program based on the price charged.”*

Provider Six confirmed: *“For the first year, students came to the providers directly, however once international education agents realised the income to be had from the 485 stream they very quickly became prominent in recruiting students into the program.”*

When asked why students chose to go through agents, rather than approach providers directly, Provider Six suggested *“It’s because to students the agents are trusted advisors and they know they [the agents] can get them a better price.”*

In respect of the role of international education agents, Provider Four’s comments are worth reporting in their entirety:

*“The control of the PYP changed due to greed from all parties... Just like the English language environment where 30%+ commissions are common the PYP agents started to ask for higher commissions from institutions. The established providers said no, newly appointed (or struggling providers) said ok. Then institutions stopped being happy with their share of the market and the quickest way to increase numbers was to pay more per student to agents...*

*...Agents then began providing a portion of this commission back to students which meant they were able to recruit more students as they could offer the program cheaper than the institute. This created a perceived reliance on the agent from institutes. As students received warnings their agent would contact the institute and talk about how it makes it harder for them to recruit. As such, students from certain agents seemed to receive an easier ride through the program thus increasing the reputation of that agent to provide a better outcome. No institute could single handedly change this as the agents have direct contact with prospects and can easily sway someone’s decision.”*

Provider One refused to be drawn into a discussion regarding the role of agents, preferring to limit a comment to: *“I have heard anecdotal evidence that discounting happens across the accounting program.”*

Provider Two confirmed that *“sure, there are accounts of agents earning in excess of the normal 10-15% commission that is the norm across the higher education sector ... but I’ve no real proof that it happens.”*

#### **7.4.3 Providers’ Perceived Points of Difference**

In response to the question asking how the providers differentiated their PYP offerings, Provider One stated its point of difference was small class sizes that were delivered on a bi-annual basis. This provider prided itself on pastoral care that ensured all students’ needs were identified and met. A great deal of emphasis was placed on the development of *“water-cooler” small talk techniques, including comprehensive exposure to Australian slang and exposure to charity drives such as Movember*”.

Provider Two believed that its point of difference resulted from the industry body experts used to educate their PYP students in examples of real-world work environment, along with the quality of the internship provided to all PYP students.

Provider Three also identified the quality of internships provided across the PYP program as a differentiator from other PYP providers, along with the interview techniques that students are taught in order to make them work ready.

Provider Six considered the use of industry representatives in the delivery of interview technique workshops an important part of their PYP program. This provider said: *“Students are filmed while being interviewed so that they can then be shown how they performed so they can work on improving on the faults they got to see.”*

Provider Five reflected that its point of difference involved the modular composition of the first 11 weeks of tuition, *“which involves a ‘know yourself’*

*component included DISC profiling ... this training, we believe allows our students to develop their self-confidence and therefore their capabilities.”*

Provider Four suggested that the addition of extra-curricular training in software such as MYOB *“ensured that students can be confidently sent into internships ready to meet employer expectations in terms of adding immediate value.”*

## **7.5 Internships**

### **7.5.1 The Source of Internships**

The third set of posed questions revolved around the Internship component. The first theme to be explored was the types of internships sourced. All of the providers confirmed an amalgam of internship providers, with the most common type of internship provider being a small to medium sized enterprise. Provider One identified a large hospital and a couple of local government councils as sources of regular internship provision.

Provider Six revealed *“an assortment of companies is used from the ATO and Coles to small taxation firms.”*

Provider Two confirmed that a number of charitable organisations and Not for Profits were the beneficiaries of their interns, stating: *“It’s a win-win, they [the company] get assistance that they otherwise couldn’t afford, and our students get to work in environments where they get to make a difference.”*

Provider Five identified small accounting firms as a regular supplier of internships. Provider three confirmed internships were sourced *“across all sectors of industries from the large Telcos, to small start-ups.”* Provider four also suggested *“We have [a] solid reputation that allows us to provide internships across the spectrum of Australian businesses.”* When specifically asked, all providers

confirmed that none of the Big 4 banks or Big 4 accounting firms were providing PYP internships.

The key to a good internship provider, Provider Four insisted is: *“not the size ..., the key is an internship provider willing to mentor the student intern. There are those who give good discipline experience, but do not provide a positive mentoring experience. Those companies don’t get asked to provide an internship again.”*

Further questioning elicited that each of these providers had a body of staff devoted to securing SMIPA internships. The largest providers each had a team of 6-8 staff working across states sourcing and overseeing placements, whilst the smallest provider had a dedicated internship manager overseeing its internship component procurement and governance elements. All providers acknowledged that the sourcing and delivery of internships had increased in scope significantly over the last few years and had become in the words of Provider Four *“a massive industry in its own right.”*

Provider Five confirmed: *“the charge for an internship placement can be anything from \$800 to \$2,000, dependent on who you go to.”*

In terms of students securing their own placements, there were several (4) who confirmed that this was an option.

Provider Six stated: *“I need to make it quite clear, while students are encouraged to source their own internships, at the end of the day it’s our responsibility to make sure they are placed.”*

Provider Three confirmed: *“There’s a number of students coming to us who are already working and so use this employment for their internship.”*

When asked why they would undertake SMIPA if already employed, this provider expanded to say: *“they [students] still want the extra points from studying the program.”*

### 7.5.2 Matching Students to Internships

In response to the question regarding the matching of students to internships, all of the providers spoke of sending PYP students to interviews in order for them to obtain an internship.

Provider Three confirmed: *“They [the students] have to work at getting an internship. Whilst we guarantee a placement, they have to sell themselves to the prospective employer.”*

When interviewing Provider Five, the question was asked if this could prove problematic. “Yes” responded Provider Five *“Sometimes, students have to attend 5-6 interviews in order for us to place them.”* When asked to expand, this provider confirmed *“It can be because the interviewer isn’t happy with the discipline skill set, or the student hasn’t taken their interview seriously and has shown up late for example.”*

Provider Three concurred: *“The students sometimes need a reality check, they think they can turn up late and it be ok. In my opinion, time management is one of the strongest skills they have to learn.”*

Provider Six advised *“We source 3 types of internships: A, B & C.”*

When asked to clarify what that meant, the provider explained: *“An A company is like Coles, or the ATO with 40-60 staff and these places are reserved for the top performing students. B level companies are those with 10-20 employees and students with some kind of work experience – whether from back home or here are placed in these. C Companies are smaller firms, usually small taxation firms and that’s where we place those with no experience.”*

Another incidental question that arose from this subset revolved around placing problematic students who failed internship interviews and yet had a contractual right to be provided an internship placement.

Provider Five confirmed: *“these students would then be taken in-house and given work within our accounting department or given further training to bring them up to a placement standard.”*

Provider One said: *“We carry out pre-enrolment interviews, which the internship manager attends. No-one was enrolled into the program unless we were satisfied that they could be placed. We rejected several candidates due to the worry that we would be setting them up to fail. Even then we still had a couple of students that proved difficult to place, but our duty of care was ensuring the students would achieve the learning outcomes of the program.”*

Provider Four explained: *“Sometimes we have our work cut out ... especially with students who decide they only want to work for large organisations and so deliberately underperform or show no enthusiasm within an interview... managing expectations can be really tricky...some companies complain about lack of punctuality or no shows which doesn't help us keep them on the books.”*

Other internship sources that were mentioned across the interviews were the finance departments of large automotive companies; large supermarket chains; retail departments and hotel chains.

Anecdotal evidence suggested that some providers encourage their students to self-source an internship placement. Several of the providers (4) agreed this was an option. However, all of them were adamant that the ultimate responsibility lay with the providers to source internships.

Provider Six suggested that those with a peer network were best fitted to source their own internship placement stating:

*“There is a strong indicator that Chinese graduates will end up working for Chinese accountants, whereas there is not such a well-established Indian accounting group, making it harder for them [Indian students] to self-source an internship.”*

In terms of the percentage of companies who took on more than one intern, all of the providers agreed a substantial amount of internship provision was ongoing, particularly within the not for profit sector.

### 7.5.3 SMIPA Generic Skills: Employer Appreciation

Answers concerning the types of graduate skills internship providers most frequently appreciated elicited several anecdotal responses that included: *“Timeliness and the ability to work in a team”* (Provider Three). *“A willingness to make a difference.”* (Provider One). *“A real desire to work hard.”* (Provider Five). Provider Two suggested that the fact internship providers are satisfied with SMIPA interns was proven *“by over half of them providing internships three to four times a year.”*

### 7.5.4 PYP Graduate Preparation

Responses varied when articulating the ways in which the PYP better prepared international graduates for the Australian workplace.

Provider Four suggested: *“A reality check...many have cruised through their studies, etc. All of a sudden, they are thrown into an environment where they are expected to perform. They also experience real life. For many it will be the first time they have worked 5 days per week for a decent amount of time, have repercussions for not managing their time, workload, sleep, etc., answer to someone who is not influenced by their wealth, the fact they have paid for a program or that they are not English as a first language speaker. They [internship providers] expect them to perform and if they don’t there will be repercussions.”*

Provider Three reflected: *“For the vast majority of students’ they get a real confidence boost during and after their internship. They actually achieved something worthwhile, learnt that they could contribute in the real world. Some decide to become accountants only after their placement and they feel they can perform.”*

Along similar lines, Provider Six stated: *“You see great results at the end of the Program, happy content people with the confidence to believe that they can perform in the Australian workplace ... it’s a real buzz to see the difference 44-weeks later.”*

Provider Five argued: *“Programs like SMIPA allow international students the opportunity to fit in...it’s hard to fit in when you can’t get your foot through the door. This program allows them to have a go.”*

Provider Two pointed out: *“The program makes an individual work ready. All graduates need this, it should be available across all disciplines and available to domestic grads too.”*

Provider One suggested: *“The opportunity to understand Australian humour and the ways sarcasm and irony is used is worth its weight. The value of this program is that it exposes these early career professionals to the intangibles that quite simply can’t be taught in a one semester university subject.”*

### 7.5.5 Employment Outcomes Post SMIPA

The next question asked the providers to state the percentage of SMIPA graduates gaining employment in the Australian workplace post SMIPA completion. Across the provider interviews, the indication was that employment success post-SMIPA graduation was around 70 percent.

Provider Five stated: *“Over 76 percent of our graduates obtain employment.”*

Provider Two suggested: *“It’s around 73 percent”* whilst Provider Four articulated: *“our data suggests between 65-75 percent of students find jobs either as a result of their internship, or because of the experience gained within the internship.”*

These providers were not able to identify what percentage were working outside of the accounting profession.

Provider Six, suggested employment in accounting approached 50 percent, with another 20-30 percent finding employment in other areas of deliberate career choice. To prove his point, this provider cited two examples of graduates, whom he knew undertook the program specifically to develop their work-readiness skills, rather than because they wanted to become accountants.

One he advised *“worked for a service station and once he completed the PY program, he ended up as the Area Manager managing 8-9 service stations, which was the goal he had set himself.”*

Another example cited was that of a PYP student working for a large hotel chain, who realised he did not want to become an accountant and ended up as the Senior Customer Service Manager of the hotel, six months after completing SMIPA.

This provider suggested: *“The PY program is all about establishing early professional career choices ... investing in yourself to be the best you can be, whether that’s within Accounting, IT or any other form of career.”*

## **7.6 Reviewing the Interviews from an Institutionalised Cultural Capital Perspective**

These provider interviews offered a wealth of information to underpin an analysis of the role of SMIPA in: enhancing current operational mechanisms around the monopoly of migration and international education agents in SMIPA recruitment and enrolment processes; the lack of transparent oversight of internship procurement, delivery and task allocations, as well as developing a blue print for future WIL models.

In terms of the role of migration agents in the recruitment and enrolment of students into SMIPA, the blatant commercialisation of choosing a provider is concerning given it directly contravenes an informed investment by students in the enhancement of their embodied cultural capital. The notion that the calibre of SMIPA provision offered to an international migrant cohort, which is reduced to the quantity of monetary investment, rather than decided in terms of investment in the customising of skills to enhance social and cultural dialectic relationships undermines the purpose of the program’s remit.

Reviewing the discussions that evolved around the internship component of the program, it is concerning to again note the significant commercial revenue to be gained within the delivery of SMIPA, this time in the provision of internship placements. Once again it would seem appropriate for the JAB to conduct a

review of the types of internships that are being offered within the program to ensure that there is a consistent benchmarked median of delivery that is afforded to students across the program, irrespective of the partner provider.

The questions concerning perceptions of student preparation for the workplace, and the ways in which the PYP better prepares graduates for the Australian workplace, it appeared prima facie that the providers were able to demonstrate an increase in employability attributes through statements such as: internship provision satisfaction was proven “by over half of them [internship providers] providing internships three to four times a year. In order to better evidence such statements, it would be advantageous for further research to calibrate the types of internship experiences offered; and determine effective processes to measure the ways in which these 12-week internship components improve institutional cultural capital within the cohorts undertaking the program. There is also the need to firmly establish empirical data in respect of clear employment outcomes post-SMIPA graduation within the internship companies. Does a 12-week internship translate into sufficient corporate cultural knowledge to ensure an internship provider retains an intern, rather than train a new intern?

## **7.7 JAB Considerations**

The final phase of this research involved a 60-minute interview with a professional association representative who was involved in the development of SMIPA program. The aim of this interview was to add context as to why the particular SMIPA model that was implemented was chosen and to offer considered reflection on whether the program offered components that could inform a work integrated model to meet government policy requirements, as well as the needs of Australian employers. The interview was taped and then transcribed to determine relevant themes. The findings are detailed below.

### 7.7.1 The Evolution of the JAB Model

First, the interviewee was asked to explain why the JAB model of PYP evolved when there was already an established IT PYP model that could have been duplicated.

In response the interview stated:

*“First, the scene needs to be set. The need for a Professional Year Program (DIAC’s suggested name for the program) was established with the appropriate legislation passed, prior to the creation of the program. So, on the 1<sup>st</sup> July 2008 the legislation came into being and the first SMIPA program was available in early 2009...This is a perfect example of public policy and legislative action being implemented before the operational mechanism had been put in place. 485 visas were obtainable before there was a Professional Year Program to enrol into... SMIPA was only ever intended as an interim program, until such time as the universities could improve their MPA courses to include work readiness skill development. At its inception SMIPA was envisaged as a short-term measure” ... The retro-fitting of a PYP program meant that the Accounting Bodies started on the back foot. There was an immediate need for a program, and for the Accounting Professional Year - this required the three Joint Accounting Bodies to work out how to put in place a program that required administrative and governance processes that would have required the input of each association’s lawyers and finance departments etc. It wasn’t going to be viable to have these commercial arrangements sorted out over-night... There was also the sensitive question of confidentiality issues in terms of each association’s membership data and not being able to share this with each other ... So, they went with the model whereby only high-level reporting to the three bodies was required with no collection of monies and that the registered providers would be responsible for the complete running of the program”.*

### 7.7.2 The SMIPA Curriculum

The second question posed concerned the involvement of JAB in the development of the SMIPA curriculum framework. The interviewee stated:

*“JAB did develop a curriculum of its own – a career transition program - and submitted this to the Department of Education, Employment and Work Relations (DEEWR) for approval<sup>20</sup>. However, JAB was advised that it wasn’t approved, and was then given the curriculum framework that Monash College had developed for use by the ACS to implement across the SMIPA program. So, each provider was given the curriculum framework which the approved providers then had to build into the face-to-face components”.*

### **7.7.3 SMIPA Provider Requirements**

The next question asked the interviewee to provide details of the eligibility requirements implemented to determine potential providers. The response revealed:

*“because of the chosen model, all providers were required to be an RTO, or a higher education provider. That way, JAB could rely on the fact that the providers had to already meet stringent compliance and reporting requirements to their respective state governments and so the high-level reporting model that has been established could work. Providers were also responsible for their own reporting of SMIPA graduate data to the Government, unlike the ACS and EEA where the associations became the gatekeepers of PYP migration and assessment data. In the case of JAB, there was a reliance on the providers to provide SMIPA graduates with certificates of completion that the graduates could then use to prove their right to a skills assessment with whichever relevant accounting body ... Another mandatory requirement was that providers had to quantifiably prove their ability to source quality internship programs in Accounting fields. Testimonials from former internees as well as from internship companies were part of the overall application process.”*

### **7.7.4 SMIPA Higher Education Providers**

The response to eligibility criteria begged a further question to better understand why higher education providers seemed unable to sustain provision of SMIPA. The interviewee suggested:

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<sup>20</sup> At the time, DEEWR was the assessing authority, and was an initial stakeholder in the PYP initiative. The program subsequently came under the governance of the Department of Immigration & Citizenship (DIAC) now known as Department of Immigration and Border Protection (DIBP).

*“the universities faced internal challenges, for instance some of the HE institutions undertook to deliver the program did so through their commercial arm, which resulted in pushback from the business faculties and tensions that were hard to resolve eventuated. There were also the issues of the difficulties with infrastructure processes, most PYP students wanted the program delivered on the weekends or through evening classes, which most of the universities weren’t able to facilitate. The business model was very difficult to implement within the higher education space”.*

#### **7.7.5 SMIPA Quality Assurance**

The next question asked if there were ever concerns with regards to quality assurance of the SMIPA providers. The response was affirmative:

*“there were indeed. There were a couple of attempts to build a robust quality assurance scheme around the program, which resulted from concerns:*

- *regarding the pricing of the program*
- *around the volume of face-to-face delivery*
- *in respect of the student attendance rates*
- *respecting the consistency of quality of the internships that were being provided across the providers*

*At the time, each of the accounting associations had a member of staff who had as a part of their role the oversight of the SMIPA providers, which meant there was never enough staffing to adequately oversee the program. Consequently, a number of accounting firms were asked to tender for the quality assurance contract to oversee the quality assurance of the program across the JAB. The idea was that even though JAB had no financial interest in the program, JAB would equally pay for this activity. One quote was chosen over the others and put before the next JAB board meeting. However, the motion to accept the quote and implement the quality assurance process was overturned at the Board meeting due to an inability to mutually agree to cover the costs...It sadly became apparent that not everyone was committed to the ideals of SMIPA, they were a business [and] that became more important than adherence to the intent [of the program] or the letter of agreement”.*

## 7.8 Internship Processes

A question regarding the processes surrounding the internship component of the program was then posed. The respondent stated:

*“as the success of the program grew, concern began to grow on the volume of internships required. Some providers were enrolling hundreds of students, with seemingly no thought as to how they might then source sufficient internships for the increase in demand. As a result, JAB began to hear anecdotal evidence of pressure being placed on students to find their own internships. When we’d check into these rumblings, the providers would vehemently deny any such practices and none of the students would ever make any formal complaints, so we were left with nothing but anecdotal evidence to work with”.*

This response led to a further question to determine how the providers resolved this significant increase in volume?” The answer confirmed that:

*“the majority of them [providers] hired recruiters from the recruitment industry, who had both the industry contacts and also the cold sales calling abilities to be able to build potential internship provider databases. But the quality of internship provision remained a source of concern, particularly with those providers who were increasing the volume in enrolment without thought or consideration for the need of an increased pipeline of appropriate internships”.*

## 7.9 SMIPA Attributes

In response to the inquiry “what are the attributes of the program that stand out?” the response was clear:

*“The SMIPA program was designed to assist those with an accounting degree – so discipline specific knowledge – with no soft skill attributes, the opportunity through face-to-face learning [to] build through practice, amongst other things how to run meetings and understand the informality that is a common characteristic in the Australian workplace, which is very different to the characteristics present in the workplaces of the country of origin ... The idea was to prepare those enrolled in SMIPA how to work in Australia. The face-to-face teaching was supposed to prepare them for their internships by equipping them with the confidence to operate with ease in the workforce. The whole idea of*

*SMIPA was to have the providers maintain constant feedback loops with industry to ensure that the program continuously reflected the needs of the profession. The SMIPA curriculum learning outcomes were supposed to be improved on a regular basis to reflect continuous improvement as indicated through constant feedback”.*

### **7.10 SMIPA as a Potential WIL Blue Print**

Given the response to what was anticipated as the final question, this penultimate question asked the interviewee to consider whether the SMIPA model could inform a national work integrated learning program, to better prepare both domestic and international tertiary educated graduates for entry into the 21<sup>st</sup> century global workforce. The answer was positive, with some reservations.

*“The PYP model is a good one – the six months’ face-to-face classes seem to adequately prepare the students for their work placements. There is little doubt that the confidence and cultural appreciation of what is required in the Australian workplace is enhanced quite significantly. When you see the difference in individual SMIPA graduates from the time they enrol until the end of their internship it’s remarkable. So, the model itself, yes, could certainly inform a national work integrated model. It’s the QA and the processes surrounding the program that needs to be rethought”.*

The final question thus asked the interviewee to further expand on the processes that required attention. The following response ensued:

*“I think the processes around the internships needs to be rethought. Across the wide range of providers, there seems some variance on the types of internships obtained and the quality of the roles themselves. The whole idea of the tripartite agreement between host company, SMIPA student and the provider was to ensure a quality internship with a relevant job description was provided, so that each party knew the expected outcomes. Whilst the process is in place, I’m not sure the spirit of the internship experience is achieved across SMIPA. Especially, when you consider that some providers have increased the scope of their programs to such an extent that they are now looking at sourcing 4 times the number of internships they used to need to find ... also, the price of the program needs to be revisited, how is it that one provider can charge \$6,000 and still*

*maintain the same level of quality as the provider who charges \$10,000? Whilst I'm not equating price with quality outcomes per se, it does seem somewhat doubtful that such a significant variation in the pricing model can achieve similar experiences for the students ... These issues aside, I have every confidence that programs like SMIPA do contribute to the ability of its graduates to be able to add value within the workplace far sooner than those graduates who haven't experienced an internship – whether they be domestic or international Australian-trained graduates.”*

### **7.11 Reviewing the JAB Representative Interview**

In reviewing the data obtained during the 60-minute interview, it is clear that there are consistent themes identifiable within this analysis as those acquired from the previous two data sets: namely, in terms of causes for concern: current operational mechanisms around the monopoly of migration and international education agents in SMIPA recruitment and enrolment processes; and a lack of transparent oversight of internship procurement, delivery and task allocations.

### **7.12 Concluding Remarks**

Each of these three groups evidenced, independently, the contribution SMIPA makes to enhancing participating graduates' abilities to work more effectively within the Australia workplace, following the completion of a 12-week internship placement. The fact that a significant number of internship providers continue to take on SMIPA interns, cannot simply be as a result of “free labour.” The amount of time required to on-board SMIPA interns indicates that those organisations involved in this program recognise the importance of assisting graduates in their efforts to become better prepared for the Australian workplace, or as previous research (Jackling & Natoli, 2015) has indicated that the enhanced skills they bring to the workplace ensures they can add immediate value to the business in which they have been placed. Certainly, from the SMIPA graduates surveyed over three quarters (77 percent) identified the SMIPA internship component as the most valuable component of the program, with just under half (43.9 percent) citing their SMIPA internship as the main reason for their employment.

The interview with a professional association representative involved in the development of SMIPA program also established that the internship component of the program undoubtedly enhanced confidence within those who undertook the program. That there were those who undertook SMIPA not to obtain employment within the accounting professions, but rather to enhance their chosen professional career opportunities that resulted from undertaking SMIPA. Following the internship component, an increased knowledge of the Australian workplace, was cited by 76.6% of survey respondents. All six of the providers also believed this was a significant advantage in undertaking the program.

This research has added to earlier findings that “provided strong support for the continuation of the SMIPA program as a means of enhancing employment opportunities for international accounting graduates” (Jackling, Natoli, Jones, 2013, p4).

As to answering the fundamental research question posed at the beginning of this project: Is SMIPA a cause for celebration or concern? The research has shown that the educational model is a sound one. In a similar fashion to the framework advocated by Leong & Kavanagh (2013), which aims to “narrow the expectations gap between industry, academia and students,” SMIPA as a 44-week program affords international born, Australian-trained graduates the opportunity to develop and then put into practice the generic skills that are required by Australian employers. However, this endorsement is offered with a caveat and that is the need to review the ways in which SMIPA processes are instilled and measured and how internships are sourced, overseen and perhaps most importantly, contribute to a measured evaluation of how a PYP graduate has demonstrated suitable employability skills through evidentiary artefacts that prove job readiness capabilities.

In order to better illustrate these caveats, Chapter Eight summarises the research findings and following the stated conclusions provides five recommendations that could inform the development of a stronger and better regulated SMIPA model for delivery beyond the accounting discipline: one that could enhance the work readiness skills of both international and domestic students alike.

## Chapter Eight: Summary and Conclusions

### 8.0 Summary of Thesis

As indicated in the opening paragraphs of Chapter One, this research was initiated with the intent to critically examine SMIPA: The Skilled Migration Program for Accounting, to determine a response to the overarching RQ1: Can SMIPA be regarded as a work-readiness program upon which to model future graduate training programs? The research project further intended to provide a constructive review, underpinned by an institutionalised cultural capital framework, to establish - in response to RQ5 - to what extent can this research determine SMIPA's success in work readiness preparation?"

The latter data collection was intended to determine whether this particular WIL model meets its original intent, and what types of modifications, if any, are required to have it stand as a blue print for future work readiness initiatives.

Chapter Two responded to the contextual question posed in RQ2: "What has led to the implementation of a PYP such as SMIPA, as a means of addressing the skills shortage in the accounting profession?" This second chapter encapsulated the paradigm shifts seen within the educational sector over the last 50 years, particularly in regard to a detailed analysis of the key skilled labour policy developments. As the chapter demonstrated this was a period that saw international education transform from aid, to trade, to its current form of internationalised education, along with a significant paradigm shift from supply-driven to demand-driven skilled migration initiatives.

Chapter Three provided a review of the causes that brought about the Commonwealth's gazetting of the relevant professional accrediting bodies in information technology, accounting and engineering to build the three PYPs. The third chapter then examined the three discrete models that make up the PYP

models and reviewed the learning outcomes contained within the PYP curriculum. This latter examination was undertaken to better inform the questionnaire instrument developed to gather SMIPA graduates' perceptions of which parts of the curriculum they deemed prepared them for their 12-week internship and better integration within the Australian workforce.

Chapter Four contributed a review of several strands of pertinent literature that would underpin the research into the efficacy of SMIPA as a work integrated learning model. The first strand involved an examination of literature surrounding language proficiency; the second examined the literature relating to the varying definitions of generic graduate skill attributes, often referred to as soft skills. The third segment of the literature examined reviewed the disconnect between employer and graduate perceptions of the types of skill sets required to operate effectively within the Australian workplace in the 21<sup>st</sup> century. Whilst the fourth body of literature reviewed related to common definitions of work-integrated learning models as well as best practice case studies of contemporary WIL models.

Chapter Five offered an examination of a selection of methodologies that could be employed to underpin this research. The chapter examined in turn the three types of Capital Theory: Human, Social and Cultural to establish the most suitable theoretical framework within which to anchor this research project. Following a robust examination of each of the frameworks, the final strand of institutionalised cultural capital was deemed the most suitable. This theoretical framework was deemed the most appropriate given the SMIPA cohorts' additional investment within the educational cultural and social capital demonstrated through enrolment within the SMIPA program. As a result, an ability to measure the implied value obtained from investing time, money and effort into SMIPA in order to expand their human capital development was deemed possible, along with the potential to expand upon Bevelander's (1999) premise that in order for migrants to adjust to a new labour market and social mores, their chance of success is heavily reliant "on investments that modify and expand their skills base for employment within the host market".

The ability for SMIPA graduates to expand their understanding of the localised social Australian capital to include a solid understanding of both the Australian workplace culture, as well as the cultural mores of their Australian work colleagues during their SMIPA internship suggests the course potentially provides the opportunity to increase their institutionalized social capital.

Chapter Six identified the three-phased research design developed to obtain the requisite data to inform the review of SMIPA. The first involved the collation of SMIPA graduate feedback, by means of a questionnaire survey, to determine the extent to which they perceived the SMIPA program developed their generic skills sufficiently to operate in the Australian workplace. The second phase of the design involved the development of semi-structured face-to-face interview questions for SMIPA providers to evaluate the stated outcomes of SMIPA, the quality of their programs and that of their competitors. The third research mechanism involved the development of open-ended questions to structure responses to a 30-minute interview with a professional association representative who was involved in the development of the SMIPA.

These three phases of research were intended to inform the findings of this investigation into the efficacy of SMIPA in terms of better preparing Australian-educated, international graduates for transition into the workplace. In addition to determining whether modifications to the program could provide a model for a national work integrated model across both the domestic and international student population.

To provide data to address the posed research questions 3 and 4, Chapter Seven provided an examination of the responses from 337 SMIPA graduates, along with semi-structured interviews with six of the fourteen licensed SMIPA providers, and the informed input from a professional association representative involved in the development of the SMIPA program. Following the compilation of the responses from these three specific cohorts there is now sufficient data available to underpin a suitable response to research questions 1 and 5 – to what degree have these programs been successful?

Thus, the intention of Chapter Eight is to summarise the findings from the research undertaken to draw conclusions on the success of the program, and then offer recommendations for improvements to the program that could inform a suitable model for delivery across future work integrated learning initiatives. This final chapter also identifies further research opportunities in regard to obtaining additional data to continue the critical assessment of the PYP government gazetted skilled migration program.

## 8.1 Conclusions

### 8.1.1 Can SMIPA be viewed as a potential work-readiness model?

First, an examination of the positive aspects of the program in regard to the overarching research question posed: Can SMIPA be regarded as a work-readiness program upon which to model future graduate training programs? The research findings, as corroborated in Chapter Seven, would suggest that the SMIPA model itself is a successful example of a work readiness program. One that offers graduates the opportunity to increase their cultural and social capital to be better prepared for skilled employment within the Australian workplace. The data clearly shows that an overwhelming majority of the SMIPA graduands (77 percent) attributed varying aspects of the program to an enhancement in their soft skills - their increased embodied capital attainment - which translated into employment within the Australian workplace for those who have primarily studied in second and third tier Australian universities.

It is worthy of note that whilst this cohort of surveyed graduands perceives the program to have been of value, this needs to be qualified by a reminder that there has been no further revision to the PYP curriculum since 2013. Indeed, it is possible that those providers only offer the accounting PYP, could feasibly still be providing the original curriculum, which was designed in 2008<sup>21</sup>.

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<sup>21</sup> The six providers who were interviewed for the purposes of this research project all taught at least two of the three Professional Year Programs, it is therefore difficult to assess which of the providers continue to offer the older curriculum. However, given the 2016 curriculum required a

It is therefore appropriate to recommend that a review of the curriculum be undertaken to ensure the employability skills required by accounting graduates within the next few decades of the 21<sup>st</sup> century remain aligned to the requirements of the fast-paced changes occurring in the Australian workplace. This is of importance when taking into account the findings of the literature review conducted in Chapter Four regarding the number of significant changes that have occurred within the accounting profession, including an increased pace of change; the rapid emergence of new industries; and the need for higher order skills such as analytical and critical analysis and the ability to act strategically (Albrecht & Sacks, 2000; Hancock et al., 2009; AEI, 2010; Cappelletto, 2010; and BCA, 2011). This research project has added to the findings of earlier research undertaken confirming that internships embedded within work-readiness programs offer a very real opportunity to hone the skills graduates require in order to enter the workplace and begin to add immediate value to an employer.

As earlier research has indicated, the need for critical insight and reasonable autonomy are critical skills required by early career professionals entering the workplace. This issue will be further addressed in the pending recommendations offered in the next section of this chapter.

### **8.1.2 Limitations to SMIPA's success as a work-readiness model**

Beyond the identification of the need for a potential review of the current SMIPA curriculum, there are undoubtedly far more serious causes for concern that have arisen during this research project. These issues very clearly revolve around the lack of measurement and quality assurance of the processes surrounding enrolment practices; the procurement and transparent reporting of the internship components within the program. As well as clearly defined measurable learning outcomes, which would determine the successful appropriation of sufficient

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significant revision of course materials, and these SMIPA providers were not mandated to enact the new curriculum, it is entirely feasible some SMIPA students are studying significantly outdated curricula.

institutionalised cultural capital to identify SMIPA as a blue print for future WIL models.

### **8.1.3 Enrolment Processes**

As evidenced in section 7.4.2 enrolment processes, in response to the question concerning how students' source SMIPA providers, it became quickly apparent that over the last several years the role of migration and international education agents had significantly increased in terms of potential student enrolment (80 percent) across the SMIPA providers. Indeed, rather than choosing partner providers because of program value add points of difference, SMIPA enrollees were choosing their program providers on price point alone. Indeed, Provider Three went so far as to state "the competitiveness within the market has caused agents to have overall control [of the program]." Whilst Provider Six posited "...to students the agents are trusted advisors and they know [the agents] can get them a better price."

The idea that the students' enrolment in SMIPA is determined by the lowest price point, rather than for the program's inherent educational capital gains is disappointing. Clearly there is a very real need to establish rigorous operational mechanisms that can change enrolment practices into this WIL model from a concentration on low fees to educative best practice points of difference. Further attention will be paid to this issue in the recommendations detailed later in the chapter.

### **8.1.4 Internship Provision**

For instance, as stated in section 6.6 it was revealed that several SMIPA providers were disinclined to be involved in this research project because of a reluctance to discuss "commercial-in-confidence" internship provision arrangements. Indeed, those providers that participated did so with the assurance they would remain anonymous. Given the program's intent is to ensure

the work readiness of its graduates for transition into the workplace, there is a very real need to measure and publicly disseminate the success of this intended outcome. It is only to better inform other WIL models and ensure continuous improvement of the current program. This concern will be further addressed within the recommendations detailed below.

A further note of concern, also in respect of internship provision, was cited in section 3.5.4 from the findings of research conducted by Jackling, Natoli & Jones (2014), which showed that 16.5 percent of internship provider respondents indicated they worked for a firm with a size of 1 to 4 employees - in other words, in terms of the Australian Bureau of Statistics - a micro business (ABS, 2008b). This ratio of company employees is in direct contravention of the internship guidelines set by the accrediting bodies, which mandated internship provision from companies with a staffing level of no less than 10 people. Clearly, the types of internships provided, vary in nature between providers and whilst the current mandated ratios may need to be reassessed, this can only be achieved through transparent appraisal of the types of internship currently offered to SMIPA students, along with a review of the quality of internship provision and supervision that is afforded to all SMIPA participants.

Substantiation of the appeal for transparent appraisal of internship placement sourcing, can be found in the interview transcript from the professional association representative, where concerns were expressed in regard to internship quality. In response the interviewee replied:

*“...Some providers were enrolling hundreds of students, with seemingly no thought as to how they might then source sufficient internships for the increase in demand... the quality of internship provision remained a source of concern, particularly with those providers who were increasing the volume in enrolment without thought or consideration for the need of an increased pipeline of appropriate internships”.*

There can be little doubt that as SMIPA has grown in size, the need to source viable internship opportunities has also increased, which has added to the lack

of transparency around the types of internships sourced by each of the providers, driven in part by a need to protect industry leads from other providers. However, the lack of transparency around internship procurement and provision that results from these issues leaves the program open to multiple issues of alleged abuse. This research has clearly demonstrated the need to develop an outcome-based measurement for the internship component of not just the SMIPA program but any kind of work readiness program. Unless there is a mechanism by which to clearly quantify the success of these internship outcomes, then the value of such programs remains solely reliant on the perceptions of the students and providers involved in the programs, rather than a clear delineation of the success factors that determine a successful program.

In respect of the potential revenue stream that emanates from internship provision within the Australian education landscape, the responses from partner providers to the types of internships sourced are illuminating. For example, the statement from Provider Four: that “[Internship provision is] a massive industry in its own right...” and Provider Five, who ratified the commercial size of this growing industry when confirming: “the charge for an internship placement can be anything from \$800 to \$2,000, dependent on who you go to.” Given the huge volume of internships required across the accounting, information technology and engineering PYPs, there is little doubt that to ensure a measured benchmarked quality is maintained, the internship processes currently in place require stringent and transparent oversight.

Returning to the interview with a professional association representative on how oversight of the JAB model of PYP evolved, the answer would suggest the operational processes that were put in place were reactive rather than proactive. Whilst there is very little doubt that the subsequent initiative undertaken by JAB in January 2016 to appoint a PYP manager to oversee quality assurance of the SMIPA providers was a significant move in the right direction (see section 3.2.3), there remains a need to review the current operational mechanisms in order to better measure and quality assure the provision of internships; the quality assurance of PYP curriculum, as well as the place of migration and international

education agents within the enrolment of students within the professional year programs.

Thus, the final section of this research project suggests that whilst JAB maintain the delivery of this work readiness program, there are areas of the program requiring significant improvement, recommendations for which are detailed below:

## **8.2 Recommended SMIPA Improvements**

In recognition of the testimony of all the SMIPA providers interviewed (7.4.2), in which they confirmed that third party stakeholders have obtained a significant stranglehold on SMIPA since 2009:

### **Recommendation One:**

- The compilation of a Migration Agent Register to provide oversight of approved Migration Agents in the recruitment of SMIPA students, with all providers required to identify the agents used to recruit within the program
- That agents who act outside of the parameters of revised SMIPA guidelines would be reported to the appropriate regulatory body (currently Office of the Migration Agents Registration Authority (OMARA)) and following one official warning, upon a second notification be suspended from recruiting for PYP for a period of no less than six months.

## **8.3 Internship Processes**

In regard to the SMIPA internship component, as evidenced in Chapter Three (sections 3.5.4 and 3.5.5), it is clear the internship component of SMIPA lacks a structured assessment to measure SMIPA internship graduate capabilities.

Further, Chapter Seven (sections 7.7.5, and 7.8) findings indicate there is an absence of quality assurance by either the providers or the professional accrediting bodies in regard to the oversight of SMIPA internship provision. The implementation of a benchmarking model, such as that recommended within the

TEQSA guidelines is advisable. As identified in Chapter Three (section 3.2.1) the ACS PYP is mapped to *SFIA*, an open-source capabilities matrix that is increasingly used to design curricula across educative offerings, a similar initiative within the accounting professions could be adopted.

Subsequently the next recommendation calls for:

### **Recommendation Two:**

- The establishment of an overarching accountable PYP governing body to:
  1. Determine and enact rigorous course and process benchmarking guidelines for the oversight of PYP internship deliverables, including the development of clear measures for the assessment of internship outcomes
  2. Conduct a feasibility study into a joint JAB and RTO registered SMIPA providers' initiative to assess the potential development and assessment of micro-credentials, mapped to a professional capabilities framework, in a suite of graduate attributes to recognise and validate experiential graduate capability
  3. Oversee the quality assurance of the published PYP internship deliverables
  4. Provide management and oversight of a database of industry authorised participants to provide guidance and advice on the constant enhancement of internship learning outcomes.

## **8.4 SMIPA Employability Outcomes**

As was evidenced in Chapter Seven (sections 7.5.2 and 7.5.5) only anecdotal evidence exists within the public domain regarding the employability outcomes for SMIPA graduates. In Chapter Six (section 6.6) it was revealed that several SMIPA providers were reluctant to be involved in this research project because of a reluctance to discuss “commercial-in-confidence” internship provision. Indeed, those that participated did so with the assurance they would remain

anonymous. Given the program's intent is to ensure the work readiness of its graduates for transition into the workplace there is a very real need to measure and publicly disseminate the success of this intended outcome, if only to better inform other WIL models. Thus, a benchmarking process similar to that of TEQSA<sup>22</sup> In keeping with the anecdotal evidence identified concerning professional employment outside of the accounting areas (section 7.5.5) further research needs to be conducted on what constitutes successful employment outcomes post PYP participation. Consequently, the third recommendation entails:

### **Recommendation Three**

- Organisational benchmarking of providers through transparent quarterly publication of data sets evidencing SMIPA employability outcomes across all SMIPA providers and all industry categories.
- Further research to be conducted into the alternative successful career pathways adopted by SMIPA graduates, outside of the accounting professions
- SMIPA providers to maintain and publish alumni data sets to determine the longitudinal career progression of SMIPA graduates

### **8.5 Software Enhancement Processes**

As was evidenced in Chapter Seven (sections 7.5.1, and 7.5.2) the procurement of internship placements has become a significant commercial revenue stream. This is a matter of concern, particularly since the SMIPA internship component, as evidenced in Chapter Three (section 3.5.2), falls within the remit of The Fair Work Act, 2009, as lawful, unpaid work. Given SMPA interns are unpaid, and as a result, the majority need to simultaneously work alongside completion of

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<sup>22</sup> Provider Registration Standard 5.6 requires a provider to compare its performance on teaching, student learning outcomes, graduate outcomes (which includes both graduate employment and further study), and research (where applicable) with other higher education providers ([http://www.teqsa.gov.au/sites/default/files/BenchmarkingGNFinal\\_0.pdf](http://www.teqsa.gov.au/sites/default/files/BenchmarkingGNFinal_0.pdf).)

SMIPA, it appears more than unreasonable to allow SMIPA providers commercial profitability in regard to the procurement of industry placements. Therefore, to continue to structure WIL programs such as SMIPA, there is a need to establish a national database of interested internship providers that can then be matched to both industry and internee requirements. Thus, the fourth recommendation calls for:

#### **Recommendation Four:**

- The establishment of a national integrated software platform, where:
  1. Potential host companies would log interest for PYP interns, based on specific discipline and generic skill attribute requirements.
  2. The development and assessment of real-life project artefacts by a database of industry representatives (refer to recommendation 2.3), which could frame SMIPA graduate projects and could ultimately be used to prove experiential application of generic skills - such as problem-solving and critical thinking.

### **8.6 An Extension of the PYP Model**

Overall, as the findings in Chapter Seven indicated, the data analysis provided from the posited contextual research questions revealed there is strong support across the three cohorts involved in this research for programs such as SMIPA. SMIPA can most definitely be viewed as a viable model for developing the work readiness skills of international born, Australian-educated accounting graduates. The fifth and final recommendation therefore proposes:

#### **Recommendation Five:**

- That the program be extended to include Australian domestic students, as well as extend the program to other professional discipline areas beyond accounting, information technology and engineering that could be

governed by the appropriate professional association for the new disciplines.

## 8.7 Research Limitations

There were several factors that limited the scope of this research project. The first obstacle involved an inability to identify those accounting graduates who commenced SMIPA but did not complete the program. As a consequence, the views of those who withdrew from SMIPA have not been captured. Similarly, the fact that the study was limited to those who undertook SMIPA and did not include accounting graduates who chose not to undertake the program also limited the findings of this study.

A second limitation in shaping the outcomes of this research project was an inability to overcome the impediment of the migratory nature of the SMIPA graduate cohort. The decision to reach SMIPA graduates through the social media sites of the providers, as well as through direct contact established via the various providers was viewed as the best way to reach SMIPA graduates. Yet, despite the assumption that this millennial cohort would be highly active within social media networks, the provider social media sites elicited very little response for graduate engagement. As a result, reliance had to be placed on SMIPA providers contacting the graduates directly using the web-based survey solutions provider, SurveyMonkey. The survey was emailed as a web-link to the educators with an introductory paragraph for inclusion in the graduate distribution email, according to their graduate database records. Consequently, the researcher had no direct supervision of the final make-up of the SMIPA control group, which amounted to only 15.3 percent of the overall SMIPA graduate population. This non-response bias from SMIPA graduates also impacted the level of data obtained to inform the research findings and should be considered a further limitation of this research project.

A further limitation was the lack of testing of the online survey to work on smart phone technology, which is the observed primary form of internet connectivity for

this cohort. Given the potential for access to answer the survey from a mobile device was not factored into the design of this research, the likelihood of abandon rates may well have been exacerbated as a result of access being non-mobile friendly (Cape & Phillips, 2015).

Another limiting factor to consider is a potential cultural bias that led to the SMIPA graduates providing responses deemed appropriate to the wishes of the researcher, rather than providing question responses that were completely objective. For instance, the demographics detailed in Section 7.1, whereby 34.3% of SMIPA graduate responses indicated an IELTS band of 7.5, might in hindsight appear a somewhat high level of English attainment. Further research in this area might investigate a quantifiable validation of SMIPA graduates levels of English attainment post-SMIPA to further determine the success of this work-readiness program in better preparing graduates for the workplace.

Similarly, the SMIPA providers may have given interview responses that were deemed acceptable, rather than free and frank.

A further issue identified as limiting this research project involved the SMIPA provider concerns regarding perceived commercial sensitivity, which meant that over half of the 14 SMIPA providers who were approached by the researcher refused to be interviewed for the purposes of this research project. Whilst the six SMIPA providers who participated in this research were the larger players in the PYP, ultimately those interviewed represented less than fifty percent of the SMIPA providers.

A further limiting factor concerned the lack of clearly defined measures available to determine the success of the SMIPA internship component. The fact that each provider zealously guards the information concerning the identity of internship providers and the lack of transparent modelling of internship outcomes means it is currently impossible to benchmark the longitudinal success of the internship component of the SMIPA PYP.

Similarly, the lack of rigorous assessment criterion within the program's learning outcomes has meant that it is difficult to measure the enhanced skill capabilities of SMIPA graduands both pre and post internship placement outside of participants' perceptions.

## **8.8 Future Research Opportunities**

The PYP model offers a WIL model that could inform future work readiness programs. This research has shown that completion of classroom-based tuition, followed by an embedded 12-week internship component within which students are able to practice increased employability skills such as: team work; communication skills and developing a practical cultural and social understanding of Australian workplace practices allows for further development of generic skill attributes within a discipline-specific environment. This ability to place into practice the abstract knowledge learned in both university and SMIPA classroom environments has the potential to ensure PYP graduates are better equipped for effective entry into the workplace.

### **8.8.1 Revising the Curriculum**

Further research needs to be conducted into the ways in which SMIPA internship outcomes can be effectively measured and fed into a continuous improvement mechanism that can better inform the success of this element of the program. A revision of the current 2013 curriculum should be conducted as a matter of urgency, to ensure that the employability skills taught within the program remain aligned to industry needs.

### **8.8.2 A Longitudinal Study that extends the reach of the current research**

A second recommended area for further research is a longitudinal study of SMIPA graduate career progression. The program has involved graduands over an eight-year period, it would be of interest to determine what career progression has occurred within this cohort, as well as the collation of post-SMIPA perceptions of

the program's influence in career development from a graduate of 5-7 years of employment history.

Further, given the limitations in research scope identified in section 8.7 of this chapter, the opportunity to extend this current research to include accounting graduates who did not undertake SMIPA as a further cohort to include within a longitudinal study of career progression could only strengthen the body of knowledge associated with the successful career progression, or otherwise, of SMIPA graduands as determined against non-SMIPA graduand career progression.

### **8.8.3 Micro-Credentialing Opportunities**

In response to the previously recognised limitations of this research in terms of a lack of rigorous measurement standards, a further strand of research could include a feasibility study into the role of devising measurable, iterative micro-credentialing assessments aimed at capturing the generic skills attribute capabilities of PYP graduates. The development of a benchmarked framework devised and overseen by the professional associations, in conjunction with tertiary and vocational education institutions could offer industry, academia and graduates alike a mechanism through which to benchmark the efficacy of work readiness program curriculum outcomes in WIL models such as SMIPA.

### **8.9 Final Thoughts**

Finally, this researcher concludes that SMIPA offers a potential blueprint WIL model for dissemination across the work readiness landscape. The aims of the program can be seen to aid international born, Australian-trained graduates find their place within the Australian workplace. However, the processes surrounding the program including the lack of benchmarking in terms of best practice around course and process mechanisms is of grave concern. Because PYP providers are registered training organisations and thus held accountable to regulatory body governance requirements for all of their other delivered programs, it seems only natural for the PYP to fall under similar restrictions. The PYP model

generates significant income for those providers delivering the program and the lack of responsibility in terms of clear benchmarked outcomes, with transparent accountability for the quality of internship provision, is both negligent and dangerous in terms of student exposure. Until the professional accrediting bodies, or an identified, accountable governing body, assumes overall responsibility for partner delivery and proven outcomes, the PYP model will continue to fall short of its intended objective: verifiable graduate skills enhancement that clearly meet the constantly changing needs of the 21<sup>st</sup> century workplace and the evolving needs of Australian employers.

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## Appendices

### Appendix 1: Professional Year Licensed Providers

Providers	Acronym	SMIPA (14)	ACS (12)	EEA (3)
Academies Australasia Polytechnic (formerly AMI)	AAP	Yes		
Accountants Resource Centre	ARC	Yes		
Australian Training & Management College	ATMC		Yes	
Australian Institute of Practical Accounting	AIPA	Yes		
Education Centre of Australia	ECA	Yes	Yes	
Flinders University Business School		Yes		
Holmesglen Institute		Yes	Yes	Yes
Indus			Yes	
Institute of Continuing and TESOL Education	ICTE UQ	Yes	Yes	Yes
Navitas Workforce Solutions		Yes	Yes	Yes
National Institute of technology	NIT		Yes	
OTEN TAFE		Yes		
Performance English	PE	Yes	Yes	
Professional Pathways Australia (rebadged Monash College)	PPA	Yes	Yes	
Queensland International Business Academy	QIBA	Yes	Yes	
Swinburne University of Technology		Yes	Yes	
Top Education and the University of Queensland	TOPED	Yes		
William Light Institute	WLI		Yes	

## Appendix 2: Professional Year Quality Assurance Form

Date: \_\_\_\_\_ PYP: \_\_\_\_\_

Current Number of Students Enrolled in the Professional Year: \_\_\_\_\_

Cohort number: quarterly intake \_\_\_\_\_

### Introduction

The following templates are to be completed as part of the Quality Assurance Process to ensure that PYP conduct and procedures adhere to the high standards of the Professional Year Program

To assist with the Quality Assurance Review, the Quality Assurance Panel (QAP) should be provided with a Quality Assurance Folio which includes the documentation outlined in Appendix 5 of the Professional Year Quality Handbook four weeks prior to the Quality Assurance visit.

On completion of the site visit, the QAP should:

- Finalise and sign the Quality Assurance Form, forward two copies of the Form to the PYP for signing, each party retaining a signed coPYP and an electronic coPYP.
- Arrange the date for the Progress Report (if necessary).

The PYP will implement the recommendations of the Quality Assurance Report within an agreed timeframe.

### Centre

#### Details

Address: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

#### Academic Director

Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

#### Marketing Manager

Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Academic Quality Assurance: Principles 2, 3, 4, 5 and 6

Administrative Quality Assurance: Principles 1, 6, 7, 8 and 9

**Observations:  
Standards for Quality Principle 1: Admissions**

QUALITY ITEM		COMMENTS – Please provide supporting evidence	Y/N	
N1.1	Applicants selected in accordance with the entry criteria specified			
1.2	Suitability of students assessed through interview process; documentation of interviews of all students in cohort available			
1.3	Students advised of course costs			
1.4	Documentation relating to course applications collected and appropriately filed			
1.5	Students advised of commencement date			
1.6	Students advised of refund (where appropriate) and grievance policies			
1.7	Student records and files maintained appropriately			
1.8	PYP credit transfers (if any have been undertaken) appropriately administered and no other RPL taking place			
1.9	Evidence of appropriate student health cover			
1.10	Evidence that students are informed during orientation of the academic and administrative conduct of the program			
1.11	Evidence that students informed of attendance requirements			

<input type="checkbox"/>	Pre-enrolment interview forms/sheets
--------------------------	--------------------------------------

<input type="checkbox"/>	PYP Prospectus outlining fees, course structure, visa requirements and application information
<input type="checkbox"/>	Sample of applications to verify that students are selected appropriately
<input type="checkbox"/>	Copy of Letter of Offer to ensure that it follows an appropriate format
<input type="checkbox"/>	Credit Transfer Application Form and statement that no RPL is taking place
<input type="checkbox"/>	Evidence of appropriate insurance cover for students
<input type="checkbox"/>	Grievance Policy
<input type="checkbox"/>	Student orientation and induction material, including ACS online Orientation Program and ACS Pre PE Assessment Workshop and PE Online course requirements
<input type="checkbox"/>	Attendance requirements

### Standards for Quality Principle 2: Structure, Content and Delivery

QUALITY ITEM		COMMENTS – Please provide supporting evidence		
2.1	Course delivered solely in English language			
2.2	Course structure complies with Professional Body specifications			
2.3	Unit outlines provided to students at course commencement			
2.4	Samples of course materials (including for the internship component) of adequate quality			
2.5	Student Handbook provided to students at course commencement			
2.6	Learning Facilitators demonstrate and apply an understanding of required methodology			
2.7	Overall Learning Facilitator : student ratio no greater than 1:25			
2.8	Graduation ceremonies held regularly			

<input type="checkbox"/>	Evidence that the course is delivered solely in the English language
<input type="checkbox"/>	Published course structure ensuring alignment with ACS specifications
<input type="checkbox"/>	Unit Outlines handed out at course commencement (sample)
<input type="checkbox"/>	Sample of each kind of teaching material distributed to students and staff
<input type="checkbox"/>	Copy of Student Handbook handed out to students at course commencement
<input type="checkbox"/>	A statement about teaching approaches adopted for the PYear
<input type="checkbox"/>	Evidence that the overall Learning Facilitator: student ratio is no greater than 1:25 (class lists, timetable and staffing list should provide the evidence required)

### Standards for Quality Principle 3: Assessment

QUALITY ITEM		COMMENTS – Please provide supporting evidence		
3.1	A locked area with a safe provided for all assessment materials, with access limited to authorised staff			
3.2	Assessment items updated regularly			
3.3	Assignments marked and returned to students within adequate timeframe			
3.4	Penalties applied for late submission of assignments			
3.5	Moderation process undertaken in line with Assessment and Moderation Guidelines			
3.6	Results posted following moderation			
3.7	Assessment policy and processes provided to staff and students			
3.8	Adequate feedback on assignments provided to students			
3.9	Sample of assessment items in line with Assessment and Moderation Guidelines			
3.10	Certificates and transcripts produced by ACS co-badged with PYP			

<input type="checkbox"/>	Evidence of regular updates of assessment material
<input type="checkbox"/>	Examples of assessment material (samples)
<input type="checkbox"/>	Evidence that assignments are returned to students in a timely manner with useful feedback on their work
<input type="checkbox"/>	Policy for penalising students for late submission of assessment tasks
<input type="checkbox"/>	Documentation detailing the moderation process, and evidence that the policy is applied consistently
<input type="checkbox"/>	Example illustrating how results are conveyed to students
<input type="checkbox"/>	Assessment Policy and evidence that it is available to staff and students
<input type="checkbox"/>	Certificates and transcripts produced by the ACS co-badged with the PYP (including an English language assessment)

## Standards for Quality Principle 4: Evaluation

QUALITY ITEM		COMMENTS – Please provide supporting evidence		
4.1	Student surveys covering curriculum, teaching and student experience conducted			
4.2	Learning Facilitator surveys conducted covering curriculum content, facilities, professional development etc.			
4.3	Workplace Supervisor surveys conducted (for assessment of student performance)			
4.4	Student destination surveys conducted			
4.5	Survey results collated and fed back to stakeholders			
4.6	Action taken as a result of surveys			
4.7	Pass rates reviewed and at a satisfactory level			
4.8	Attrition data reviewed and at an appropriate level			

<input type="checkbox"/>	Examples of Student, Workplace Supervisor, Learning Facilitator, and Student Destination surveys
<input type="checkbox"/>	Aggregate survey results
<input type="checkbox"/>	Evidence of feedback to stakeholders on survey results
<input type="checkbox"/>	Evidence of actions taken in response to survey results
<input type="checkbox"/>	Summary of pass rates
<input type="checkbox"/>	Student attrition data
<input type="checkbox"/>	Attendance records

## Standards for Quality Principle 5: Human Resources

QUALITY ITEM		COMMENTS – Please provide supporting evidence		
5.1	Organisational chart provided			
5.2	CVs and evidence of qualifications of personnel provided			
5.3	Teaching staff possess qualifications as specified, i.e. minimum of relevant degree, approved teaching qualification and relevant teaching and/or industry experience	Evidence: SMIPA Academic Staff Information (folder). All trainers are well-qualified.		
5.4	Procedures for staff recruitment, interview and selection process	Evidence: UQ Recruitment and Selection Manual		
5.5	Satisfactory staff induction completed for all new teaching staff and Workplace Supervisors	Clear policies and procedures. Evidence: Staff Inductions (folder).		
5.6	Ongoing Professional Development; focus and outcomes			
5.7	Support staff appointed as appropriate, and in accordance with student numbers			
5.8	Class lists and published timetable demonstrate adherence to staff: student ratios			

<input type="checkbox"/>	Organisational chart
<input type="checkbox"/>	Class lists and timetables
<input type="checkbox"/>	Details of the number and function of support staff
<input type="checkbox"/>	Procedure for staff recruitment, interview and selection
<input type="checkbox"/>	Staff induction process and materials (e.g. Learning Facilitator's Handbook, roles of senior staff)
<input type="checkbox"/>	Sample position descriptions for academic and administrative staff
<input type="checkbox"/>	Summary of staff academic qualifications (including teaching qualifications)
<input type="checkbox"/>	Process/procedure for performance appraisal for academic positions
<input type="checkbox"/>	List of professional development activity undertaken by academic staff during the preceding 12 months
<input type="checkbox"/>	The Professional Development Plan

## Standards for Quality Principle 6: Facilities

QUALITY ITEM		COMMENTS – Please provide supporting evidence		
6.1	Documentation for occupational health and safety requirements cited			
6.2	Two square metres space per student per classroom			
6.3	Audio/visual and/or power point projection facilities available for each classroom			
6.4	Adequate Learning Facilitator preparation areas available for staff including telephones, faxes, computers and photocopiers			
6.5	Computer laboratories and/or internet access provided for students			
6.6	Adequate Student Common Area			
6.7	Adequate library and provision of ESL and discipline specific resources			
<input type="checkbox"/>	Facilities floor plan			
<input type="checkbox"/>	Documentation demonstrating adherence to occupational health and safety requirements			

## Standards for Quality Principle 7: Marketing

QUALITY ITEM		COMMENTS – Please provide supporting evidence		
7.1	Advertising materials in line with the PYPs and the Professional Bodies' Marketing and Promotional Guidelines			
7.2	Prospectus and other marketing materials readily available to students			
7.3	Appropriate use of institutional and Professional Body logos			
7.4	Website is accurate and free of ambiguous material			
7.5	Marketing Manager demonstrates sound understanding of marketing requirements			
7.6	Marketing Agent contracts cited and approved (if any)			
7.7	Evidence that appropriate commission has been paid to agents			
7.8	PYP has appropriate Marketing Plan in place			
<input type="checkbox"/>	Marketing Guidelines			
<input type="checkbox"/>	Samples of advertisements to ensure adherence to the PYPs Marketing Guidelines			
<input type="checkbox"/>	Agent agreements showing conditions and commission paid			
<input type="checkbox"/>	Marketing Plan			

## Standards for Quality Principle 8: Financial and Contractual Obligations

QUALITY ITEM		COMMENTS – Please provide supporting evidence		
8.1	PYPs financial statements enable continued delivery of the program (for PYPs not established under an Act of Parliament)			
<input type="checkbox"/>	Audited Financial Statements for the preceding three years (for PYPs not established under an Act of Parliament);			

## Standards for Quality Principle 9: Professional Internship

QUALITY ITEM		COMMENTS – Please provide supporting evidence
9.1	Agreement with Host Companies supplied	Agreement with host companies and the internship placement agency
9.2	Evidence that site visits are carried out prior to internship commencement	Site visits are conducted by the internship placement company. All students are visited half way through the internship placement. There are also 2 surveys conducted with the students during their placement
9.3	All participants have participated in an internship appropriate to their career path and in accordance with Professional Year standards	Internship process commences at 5 weeks with the internship placement company and the student. The interns develop a relationship with their contact at the internship placement company who is then liaison person for the student during the whole process.
9.4	Evidence has been presented to demonstrate all Host Companies are of the appropriate standard and able to provide the training required	Each host companies are assessed and are monitored
9.5	Evidence is provided that interns are undertaking the roles described in the confirmation documents	Students are monitored during their whole internship process through phone calls, surveys and site visits
9.6	Examples of training plans which are made available to students	As per sample – scanned. All students are given a training plan to use as a guide during the placement and students are supplied with a template that they complete throughout the placement and supply the report
9.7	Evidence that students are monitored throughout the internship; documentary evidence of, at a minimum, mid-internship visit and end of internship debrief (examining host internship feedback)	Monitoring process is set up for each placement – students are followed up with a phone call in week 2, the host company is also contacted as well at this stage and each student is visited at the ½ way mark of the placement and a final exit survey is also conducted
9.8	Evidence is provided that interns receive a reference from the Host Company for their internship	A certificate of participation in the internship is issued to the student from the internship placement company. Letter of appreciation is also sent to the host company
<input type="checkbox"/>	Agreement with Host Companies	
<input type="checkbox"/>	Training Plans for interns	
<input type="checkbox"/>	Confirmation documents of internships	
<input type="checkbox"/>	Mid internship assessment documentation	
<input type="checkbox"/>	Host Company Feedback	
<input type="checkbox"/>	Student Feedback	
<input type="checkbox"/>	Site Visit records	

## Recommendations and Progress Report

### To Be Completed by Chair

RECOMMENDATION	COMPLETION DATE	PROGRESS REPORT	FINALISED
1) 3.2 Provide evidence of updating of assessments			
2) 3.3 Provide timeline for return of assessments to students			
3) 3.6 Provide information about how results are posted to students			
4) Other			
<b>GENERAL COMMENTS BY QUALITY ASSURANCE PANEL</b>			
<b>GENERAL COMMENTS BY PYP</b>			

### ENDORSEMENT OF QUALITY ASSURANCE RECOMMENDATIONS

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Signed:

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PYP Academic Director

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Date

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Quality Assurance Panel Chair

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Date

**ENDORSEMENT OF PROGRESS  
REPORT**

Signed:

---

PYP Academic Director

---

Date

---

Quality Assurance Panel Chair

---

Date

**Quality Assurance – Progress Report**  
Provider Name – STATE

RECOMMENDATION	PROGRESS - ACTION TAKEN

## Appendix 3: SMIPA Graduate Questionnaire

Application Processing	Yes	No	No
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# Assessing the effectiveness of the Skilled Migration Internship Program in Accounting (SMIPA)

A project funded by the Joint Accounting Bodies

## **The SMIPA Graduate Survey 2012**

You are invited to participate in this research project entitled 'Assessing the effectiveness of the Skilled Migration Internship Program in Accounting'. As a graduate of the Skilled Migration Internship Program in Accounting (SMIPA) we are seeking your support in gaining an understanding of the contribution SMIPA. This survey asks about the skills you acquired while undertaking SMIPA, the internship experience and your employment experiences since completing SMIPA.

Those who complete the survey can enter the draw for one of 50 I-tunes cards each valued at \$20.

The survey will take between 5 and 15 minutes to complete depending on your responses. You can withdraw from the survey at any time.

This study is funded by the Joint Accounting Body (JAB) which comprises CPA Australia, the Institute of Chartered Accountants in Australia (ICAA) and the Institute of Public Accountants (IPA). It is being conducted to evaluate the role of the skilled migration internship program in accounting (SMIPA). Specifically, the project will assess how the SMIPA program equips overseas-born, Australian-trained postgraduate accountants with the requisite skills required to obtain and retain satisfactory employment within the accounting profession. The chief investigators are Prof. Beverley Jackling (Victoria University), Dr Riccardo Natoli (Victoria University) and Ms Asheley Jones (Victoria University).

The privacy of participants is protected by the Privacy Act and Victoria University's Research Ethics guidelines, which follows the national framework. When the research is complete, only aggregate statistics will be published so that confidentiality is protected. None of the information collected will be used for commercial purposes or shared with outside institutions. If you have any queries please contact Prof. Beverley Jackling, an investigator for this research, on (03) 9919 1541. If you have any concerns, you may contact the Ethics and Biosafety Coordinator, Victoria University Human Research Ethics Committee, Victoria University, PO Box 14428, Melbourne, VIC, 8001 or phone (03) 9919 4148.

## Section 1: Employability

1. Did you obtain employment as a result of your SMIPA internship?

- Yes  No

2. Are you currently employed within an accounting role?

- Yes  No

If no, what is your current employment?

If yes, go to question 3 below

If no, go to question 7

3. What are the types of tasks that you regularly perform while at work in your accounting role? (Tick the box that applies)

- Record financial transactions manually
- Record financial transactions using an accounting software package (e.g. MYOB, QuickBooks)
- Prepare Tax Returns ( e.g. Income Tax Returns)
- Reconcile accounts including cash reconciliations
- Analyse Financial Statements
- Perform financial investigations (audits)
- Prepare budgets for revenue and/or expenses
- Costing of products
- Other tasks (please specify accounting and/or other tasks)

4. How long did it take you to obtain employment in an accounting role since graduating from SMIPA? (Tick the box that applies)

- Less than 1 month
- 1-3 months
- 4-6 months
- 7-9 months
- 10-12 months
- More than 12 months

5. Please indicate the type of accounting employment you have from the options below: (Tick the boxes that apply)

- Full time
- Part time
- Permanent
- Fixed Term
- Casual

6. Please indicate how much you earn in your present accounting position. (Tick the box that applies)

- less than \$20,000
- \$20,000-\$25,000
- \$25,001-\$30,000
- \$30,001-\$35,000
- \$35,001-\$40,000
- \$40,001-\$45,000
- \$45,001-\$50,000
- \$50,001-\$55,000
- \$55,001-\$60,000
- \$60,001-\$65,000
- \$65,001-\$70,000
- over \$70,000

## Section 2: Generic Skills

7. To what extent did your SMIPA program assist you in developing each of the skills described below (Tick the box that applies in each case)

Skill	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The SMIPA program developed my problem-solving skills	<input type="checkbox"/>				
The SMIPA program sharpened my analytic skills	<input type="checkbox"/>				
The SMIPA program helped me develop my ability to work as a team member	<input type="checkbox"/>				
As a result of the SMIPA program, I feel confident about tackling unfamiliar problems	<input type="checkbox"/>				
The SMIPA program improved my skills in written communication	<input type="checkbox"/>				
The SMIPA program helped me to develop the ability to plan my own work	<input type="checkbox"/>				

## Section 3: SMIPA Information

**8. Please tick the 3 main (most important) reasons for choosing to study the SMIPA program:**

- To gain accounting employment in Australia
- To gain any type of employment in Australia
- To advance my education
- To obtain Australian Permanent Residency
- To develop my English Language Skills
- To increase my understanding of the Australian workplace culture
- To undertake an accounting internship within Australia
- Other (please specify)

**9. In which month and year did you graduate from the SMIPA Program?**

Year  Month

**10. Please identify which of the following was your Partner Provider for the SMIPA program:**

- Navitas
- Education Centre Australia (ECA)
- Performance English/Education (PE)

- Flinders University Business School
- Brisbane North Institute of TAFE
- Academies Australasia Polytechnic (formerly AMI Education)
- OTEN TAFE
- Queensland International Business Academy (QIBA)
- Institute of Continuing & TESOL Education University of Queensland (ICTE UQ)
- Top Education Group
- Professional Pathways Australia (PPA)
- Swinburne University of Technology
- Holmesglen Institute
- Accountants Resource Centre
- Australian Institute of Practical Accounting (AIPA)

**11. In which Australian state or territory did you undertake the SMIPA program?**

- New South Wales
- South Australia
- Queensland
- Victoria
- Western Australia
- Australian Capital Territory (ACT)

**12. Of the following components undertaken in your SMIPA course, please indicate the extent to which you found them useful in terms of gaining employment in Australia: (Tick the box that applies in each case)**

<b>Skill</b>	<b>Not Useful at all</b>	<b>Not Useful</b>	<b>Neutral</b>	<b>Useful</b>	<b>Extremely Useful</b>
Internship	<input type="checkbox"/>				
Business Communications Module	<input type="checkbox"/>				
Critical Skills for the Australian Workforce Module	<input type="checkbox"/>				
Development of English skills	<input type="checkbox"/>				

**13. For any component(s) that you ranked extremely useful or useful above, please explain why.**

**14. For any component(s) that you ranked not useful or not useful at all above, please explain why.**

**15. In your opinion what were the best aspects of the SMIPA Program?**

**16. In your opinion what aspects of the SMIPA Program need improvement?**

**17. How would you rate your overall satisfaction with the SMIPA program? (Please circle 1 option below from 1-5, where 1 is not at all satisfied and 5 is extremely satisfied)**

Not at all satisfied 1.	2.	Neither extremely satisfied nor not at all satisfied 3.	4.	Extremely satisfied 5.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



**Section 4: General Demographics**

Please place a tick in the boxes where appropriate:

**18. Your gender:**

- Female
- Male

**19. Please indicate your age bracket?**

- Less than 25 years
- 25 to 30 years
- 31 to 35 years
- 36 to 39 years
- 40 or above

**20. What is your marital status?**

- Single
- Married

**21. What is your average annual income range since graduating from the SMIPA program? (Tick the box that applies)**

- less than \$20,000
- \$20,000 - \$25,000
- \$25,001 - \$30,000
- \$30,001 - \$35,000
- \$40,001 - \$45,000
- \$45,001 - \$55,000
- \$55,001 - \$65,000
- \$65,001 - \$70,000
- over \$70,000

**22. In which country were you born?**

**23. In which province/region were you born?**

**24. Are you a permanent resident of Australia?**

- Yes
- No

**25. What is your overall score for IELTS**

**a. IELTS Level:**

- 5.0
- 5.5
- 6.0
- 6.5
- 7.0
- 7.5 and above

**b. Please state any other English Test undertaken and the highest level achieved:**

**26. At which Australian Higher Education Institution did you complete your accounting degree?**

**27. What is the highest Australian qualification level you have completed?**

- Undergraduate Degree (e.g. Bachelors)
- Graduate Certificate
- Graduate Diploma
- Master's Degree
- DBA
- PhD

**28. What is the highest level of education your father completed?**

- Primary School
- Secondary School (year 10 equivalent)
- Completed Secondary School (year 12 equivalent)
- Diploma/Advanced Diploma
- Bachelor Degree
- Postgraduate Degree (e.g. Masters, DBA, PhD)

**29. What is the highest level of education your mother completed?**

- Primary School
- Secondary School (year 10 equivalent)
- Completed Secondary School (year 12 equivalent)
- Diploma/Advanced Diploma
- Bachelor Degree
- Postgraduate Degree (e.g. Masters, DBA, PhD)

**30. Are you a member of one of the following professional bodies?**

- CPA Australia
- The Institute of Chartered Accountants Australia (ICAA)
- The Institute of Public Accountants (IPA)
- National Tax and Accountants' Association (NTAA)
- Not affiliated with any accounting professional body

**31. If you have any general comments about your overall experiences of studying SMIPA, please list them below:**

**32. Would you be willing to discuss in more detail some of the issues covered in this survey?**

- Yes                       No

If **yes**, please list contact details here.

Name : .....

Email : .....

Phone : (.....).....

**33. Please enter your email address for your chance to win an iTunes \$20 card (Eligible ONLY if survey is completed)**

Email : .....

**Thank you very much for your time and effort**

## Appendix 4: Provider Interview Questions

### SMIPA Partner Provider Semi-Structured Interview Questions:

#### 1. Demographics:

Q1A. How long you have you been involved in the SMIPA program?

Q1B. Which Universities did your students graduate from?

Q1C. From which countries did your students originate?

#### 2. Enrolment processes:

Q2A. How do your students generally find you?

Q2B. What is your point of differentiation? (curriculum; additional curriculum etc.?)

#### 3. Internship component:

Q3A. What types of internships do you source?

Q3B. How do you match students to internships?

Q3C: What are the SMIPA graduate skills internship providers most frequently appreciate?

4. “In what ways does the Professional Year Program better prepare international graduates for the Australian workplace?”

5. What percentage of SMIPA students obtain employment in the Australian workplace after completing the SMIPA program?

## Appendix 5: Professional Association Representative Interview Questions

### **JAB 60 Minute Interview Questions:**

1. How did the JAB model of PY evolve?
2. What attributes of SMIPA could inform a national work integrated learning program to better prepare both domestic and international tertiary educated graduates for entry into the 21<sup>st</sup> century global workforce?
3. What involvement did the JAB have in the development of the curriculum framework?
4. How were the SMIPA providers chosen?
5. Were there ever concerns with regards to quality assurance of the SMIPA providers?
6. Can you discuss the internship component of the program?
7. What are the attribute of the program that stand out?