Preparing accounting students for WIL success through a collaborative SME-supported model

Final report 2019

Lead institution: University of Canberra

Project leader: Mr Mark Hughes, University of Canberra

Team members: Mr Greg Boland, University of Canberra
Professor Iwona Miliszewska, University of Technology Sydney
Support for the production of this report has been provided by the Australian Government Department of Education. The views expressed in this report do not necessarily reflect the views of the Australian Government Department of Education.

With the exception of the Commonwealth Coat of Arms, and where otherwise noted, all material presented in this document is provided under Creative Commons Attribution-ShareAlike 4.0 International License creativecommons/4.0/license. The details of the relevant license conditions are available on the Creative Commons website (accessible using the links provided) as is the full legal code for the Creative Commons Attribution-ShareAlike 4.0 International License creativecommons/4.0/legalcode.

Requests and enquiries concerning these rights should be addressed to:
Higher Education Program Management
Governance Quality and Access Branch
Higher Education Group
Australian Government Department of Education
GPO Box 9880
Location code C50MA7
CANBERRA ACT 2601
<learningandteaching@education.gov.au>

2019

ISBN 978-1-76051-776-2 [PDF]
Acknowledgements

The authors acknowledge the support of the Public Practice Panel of the Canberra office of the Chartered Accountants of Australia and New Zealand (CAANZ). This panel provided invaluable specific guidance and generous support without which this project would not have been possible. Similarly, the Canberra office of CAANZ contributed significantly by advertising the project among its membership, and providing staff and office resources, which greatly facilitated the implementation of the project.

The authors thank the Faculty of Business, Government and Law at the University of Canberra and colleagues within the faculty who gave generously of their time to make presentations to students and assisted them in the development of generic skills.

The authors were constantly surprised by, and grateful for, the generosity of professional accounting staff, who eagerly came on board the project and continued to donate their time to give presentations to the students and then engage with them for extended periods; their keen engagement enabled the students to develop networking skills appropriate for interactions with professional accountants. The authors also acknowledge the support of the Toastmasters, who provided several high-quality presentations.

Special thanks go to Wendy Pabst, from the Curtin University of Technology, for incorporating the Public Practice Panel’s suggestions into an excellent financial accounting software package practice set entitled Gone Fishing Again Pty Ltd, which became a major technical activity within the project.
List of acronyms used

CAANZ  Chartered Accountants of Australia and New Zealand
MYOB  Mind Your Own Business, a financial accounting software package
PIPP  pre-internship placement program
SME   small or medium enterprise
WIL   work integrated learning
Executive summary

This seed project aimed to better prepare accounting students for internship placements by improving their professional skills and, by doing so, encouraging small or medium enterprise (SME) accounting firms to offer an increased number of internships to accounting students. The project involved the development and implementation of an innovative campus based pre-internship placement program (PIPP) for accounting students at the University of Canberra in 2016.

The impetus for the project came from conversations with practising accountants who often expressed frustration with the quality of accounting graduates. Some firms even indicated they would often not recruit, rather than risk the consequences of a skills gap, particularly in relation to professional and technical skills.

A review of the literature confirmed longstanding, Australia-wide concerns of graduate quality. However, such concerns did not seem to apply to internship students, with the majority of the literature assuming that students generally had the required skills levels for internships. At the same time, this literature also suggested that very few Australian firms offered internship placements. This was intriguing, because internships are often touted as a low risk/low cost way to ‘try before you buy’, and firms looking to hire new staff should find them attractive. Discussions with firms revealed that internships were instead regarded as high risk and costly; the skills gap in interns was perceived as so great that it was unlikely that skills would reach a standard that would be sufficient for an offer of ongoing employment.

To identify specific examples of common skill weaknesses in accounting graduates, the project required considerable input from key stakeholder groups. The local Chartered Accountants of Australia and New Zealand branch played a key role by hosting a number of meetings to facilitate such identification. This was a relatively simple task, because firms were able to describe instances where students demonstrated a poor understanding of appropriate generic skills including dress code; body language; and the ability to interact, seek advice and communicate appropriately.

The issue was more complex in relation to technical skills, because the literature and some practitioners used expressions saying that students were ‘not demonstrating common sense’ or ‘unable to complete basic accounting tasks’. One SME developed a comprehensive list of specific technical issues they felt graduate accountants needed to be able to cope with (but, from their experience, generally could not). That list was circulated among, and endorsed by, members of a panel that represented the interests of SME accounting firms. The list was turned into a formal practice set which was then used in the PIPP.

To be eligible to participate in the PIPP, students had to have completed a technical accounting subject. A notification letter was emailed to all eligible students informing them
that a three-week long PIPP would run during the university’s winter term break and that, following interviews with accounting firms, internships would be offered to select students at the conclusion of the PIPP. Students were advised they had to commit to attending all sessions, Monday to Friday, 9.00 am to 4.30 pm. They also had to commit to dressing in a manner suitable for a professional services firm. To enable the introduction of strict dress code and attendance requirements, the PIPP was designed to run as a free extra-curricular activity, rather than a formal university subject in which case such requirements could not be imposed. Thirty (24 international and six local) applied to participate in the inaugural PIPP offering in June 2016 and all were accepted.

Each PIPP day began with a presentation by professional accountants, followed by morning tea. This was designed to give the students a chance to develop their networking skills and build confidence when speaking with professionals. Following morning tea, the students either attended presentations or undertook activities such as public speaking, negotiating, interviews and job application writing. Activities relating to technical skills included working with spreadsheets, using Internet resources to develop proficiency in an accounting package, and completing practice exercises.

Some activities required students to combine technical and professional skills. For example, they had to interpret some technical taxation and accounting rules, then explain the potential impact to a ‘client’. These tasks tended to be particularly challenging for most of the students. While some of them could interpret the rules, they struggled to use appropriate language when communicating the implications. Others could use appropriate language, but could not interpret the rules.

At the conclusion of the PIPP, students undertook ‘speed dating’ interviews with representatives from nine SME accounting firms. These interviews resulted in 13 students (10 international and three local) being offered internships. As of March 2017, nine of these (six international and three local) have been offered ongoing employment. While the rate of internships resulting in ongoing employment was approximately 70 per cent, it should be noted that three firms offered several internships, even though they did not have the capacity to offer subsequent ongoing employment to all the interns. Interviews with these firms indicated that they felt obliged to support applicants they thought appointable, and then employ only the best of those at the end of the internship.

To gauge the success of the PIPP, managers and/or supervisors of the interns were interviewed at the conclusion of their internships. The feedback was positive and accompanied with expressions of further support for the PIPP in the future.

The 2017 offering of the PIPP indicates a positive upward trend in participation rates, with 15 firms volunteering to participate – up from nine firms in 2016. Similarly, 35 students have been accepted – up from 30 in 2016. This is encouraging and bodes well for the future of the PIPP.
# Table of contents

Acknowledgements .................................................................................................................. iii  
List of acronyms used ........................................................................................................ iv  
Executive summary ............................................................................................................... v  
List of tables ........................................................................................................................... ix

Chapter 1: Project context ....................................................................................................... 1
  Aim ........................................................................................................................................ 1
  Background .......................................................................................................................... 2  
  Innovation .............................................................................................................................. 3

Chapter 2: Approach and method .......................................................................................... 5
  Securing participation of accounting firms ....................................................................... 5
  Collaborative curriculum development ........................................................................... 5
  Recruiting students ............................................................................................................. 6
  Demographics of the PIPP student cohort .................................................................... 6
  PIPP schedule and ground rules ....................................................................................... 7
  PIPP activities ....................................................................................................................... 7
  Developing professional skills ........................................................................................... 8
  Developing technical skills ............................................................................................... 8
  Combining technical and professional skills .................................................................... 9
  Competing for internship placements ............................................................................. 10

Chapter 3: Outputs and findings ............................................................................................ 11
  Internships offered ............................................................................................................. 11
  Offers of ongoing employment ......................................................................................... 12
  Transformative impact for international students ........................................................ 13
  Changed perspectives among accounting professionals ............................................. 14
  Feedback from the accounting firms ............................................................................. 14

Chapter 4: Impact, dissemination and evaluation .................................................................. 17
  Impact .................................................................................................................................. 17
  Dissemination ....................................................................................................................... 18
  Resources for other researchers .................................................................................... 18
  Conclusion ............................................................................................................................. 22

Prepanding accounting students for WIL success through a collaborative supported model
List of tables

Table 1. Demographics of the PIPP cohort 15
Table 2. International students by country of origin and gender 16
Table 3. Distribution of internships offered 20
Table 4. Proportion of internships offered to domestic and international students 21
Table 5. Proportion of internships by gender 21
Chapter 1: Project context

This seed project, ‘Preparing accounting students for WIL success through an SME supported model’, involved the development and implementation of an innovative campus based pre-internship placement program (PIPP) for accounting students at the University of Canberra in 2016.

Aim

The project’s major aim was to address the Employability Skills priority in accounting education, by responding to concerns raised by practising accountants. These pivoted around the perceived lack of required technical and professional skills among accounting students who wished to undertake a work integrated learning (WIL) internship placement. The project created and tested, in collaboration with small or medium enterprise (SME) representatives from the accounting profession, a theoretically supported model, the PIPP, for the development of technical and professional skills for university accounting students before undertaking WIL internship placements in the accounting workplace.

Generally, students at universities find a willing industry host, enrol in an internship subject and complete the required industry placement hours. After completing the practical section, students complete and submit various assessments for marking, the results of which count toward their degrees. This approach implicitly assumes that the students have the relevant technical and professional skills to undertake the placement. However, feedback from placement hosts as well as literature suggests otherwise. Evidence indicates that many host institutions, especially SMEs, would rather be short-staffed than incur the considerable costs of bringing students up to speed (ACNielsen, 2000; B20 Australia, 2014). The 2014 Graduate Outlook Survey showed that nearly one in four employers would have offered more positions if more appropriate graduates with the required skills had been available (Graduate Careers Australia, 2015). This reluctance to engage students is also reflected in relatively low rates of internships in Australia (Coates, 2009; McLennan & Keating, 2008).

This project aimed to increase availability of internships in SME firms by reducing the cost of preparing interns for their roles. In addition, it aimed to increase accessibility to internships for international students (Patrick, Peach, Pocknee et al., 2008) and, in doing so, improve student employability (Gault, Leach, & Duey, 2010). It was recognised in the planning stages that the proposed response, a PIPP, would not be able to adequately improve students’ technical skills. The consulted accounting firms were comfortable with the PIPP exposing students to a range of technical issues and did not expect that students would achieve mastery of those in only three weeks. The firms offered to look after the specific technical issues and wanted the PIPP to concentrate on developing students’ professional skills. Thus, a major aim of the PIPP was to raise students’ employability prospects by focusing on
professional skills.

**Background**

The existing body of knowledge on how to prepare business students for WIL placements is limited, despite indications of substantial deficits in students’ skills (ACNielsen, 2000; Business Industry and Higher Education Collaboration Council, 2007), and recognition of the importance for students being well prepared for placements (Abeysekera, 2006; Patrick, Peach, Pocknee et al., 2008). There seems to be an unstated assumption that students possess adequate skills before they join a given WIL accounting PIPP (Cord, Bowrey, & Clements, 2010; McLennan & Keating, 2008; Papadopoulos, Taylor, Fallshaw et al., 2010). For instance, Cord et al. (2010) state that the only preparation students had before they commenced their WIL project was a single lecture that introduced students to ‘reflection and prepared the students for the workplace covering topics such as equal employment and diversity and code of conduct’ (p. 86). The Good Practice Principles for Industry Mentoring (including WIL) developed by Papadopolous et al. (2010) from a national study of business curricula in Australian universities makes no reference to preparing students for placements. Similarly, Orrell’s (2011) review of Australian studies mentions preparing students for placements in disciplines such as nursing and education, but not for business/commerce.

This project questions the widely held view that WIL placements provide an ‘opportunity to reinforce the application of generic skills learned in the classroom’ (Crebert, Bates, Bell et al., 2004, p. 148) because, according to many interns and their hosts, these skills do not appear to have been developed (or, at least, developed enough) prior to their work placements (Kavanagh & Drennan, 2008).

The PIPP aimed to improve domestic and international students’ employability skills to the level that they would be offered internships and, hopefully, ongoing work. As Blackmore et al. (2014) show, relevant work experience is highly attractive to Australian employers and is very important for international students (Lawrence, 2013). However, there is some evidence that international students have a particularly difficult time trying to break the vicious cycle of getting a job without relevant experience – they find it difficult to obtain this experience, because accounting firms are biased when making employment decisions (Blackmore, Gribble, Farrell et al., 2014; James & Otsuka, 2009; Kim, 2004). The literature offers a variety of explanations for this bias. Blackmore et al. (2014) surveyed employers and suggest they are taking advantage of an oversupply of accounting graduates, which allows them to set the bar very high, particularly in relation to ‘soft’ skills and communication skills, which tends to screen out international students. Those researchers also cite some evidence of racial bias among Australian employers. Similarly, James and Otsuka (2009) and Kim (2004) suggest the discrimination is largely driven by racism within the accounting profession, particularly against students from China.
**Innovation**

The project created an innovative model, the PIPP, for the development of technical and professional skills in students’ pre-placement. The innovation was fourfold, incorporating:

- partnership with intended internship host organisations
- face-to-face classroom interactions simulating an accounting workplace
- transition from classroom to workplace
- socialisation to a workplace’s norms.

The content, both technical and non-technical, was specified and developed in collaboration with industry partners, who had a significant role in the delivery of the interactive sessions on the university campus. This approach is congruent with that of McLennan and Keating (2008), who state, ‘WIL is generally considered more likely to succeed as a learning experience if it is conceived as a partnership in which the host organisation is involved in the planning and delivery and is committed to student learning’ (p. 10). The PIPP differs from the virtual Pre-Place, developed by Flinders University, because it is based on face-to-face, in-class interactions that simulate an SME accounting workplace. In addition, the PIPP provides a richer learning environment, which facilitates analysis of ambiguously defined real-life problems (as provided by the SME partners) that arise in the workplace. To complete the PIPP, students had to successfully demonstrate mastery of the required technical and professional skills to accounting practitioners in an interview.

The PIPP built on the premise laid out by Guile and Griffiths (2001), who argue from a social psychological perspective that successful WIL programs need to manage the transition from classroom to workplace. They suggest that students need to relate their ‘vertical’ development (acquiring increasingly abstract concepts and skills taught in classes, away from human practice) with their ‘horizontal’ development (the ‘process of change and development that occurs within an individual as s/he moves from one context (e.g., school) to another (e.g., a workplace)’, p. 114). The PIPP related the vertical development of students to their horizontal development by sensitising them to the professional and technical skills that will be expected of them in their future workplace environments. To this end, students engaged in activities and practised behaviours appropriate to the cultures and norms of SME firms.

According to Garavan and Murphy (2001), students who have an accurate understanding of an entity’s norms are much more likely to have a smooth socialisation process. This will have a substantial impact on the perceptions of employers and interns on the value of the placement. This focus on facilitating the socialisation process is often overlooked. As Cranmer (2006) observes, ‘many work experience programs fail to recognise that it is not work experience in itself that results in the development of employability skills, but the meaningful engagement in the discourse and activities associated with specific communities...
of practice’ (p. 174). It is self-evident that this kind of meaningful engagement can only occur when the students and the employees are able to communicate effectively in technical and non-technical areas of discourse.

It is widely agreed that professional skills should be taught in ways that are appropriate to the context in which students will be expected to work (Business/Higher Education Round Table, 2002; Griffiths & Guile, 2003; Hager, 2006). Literature also suggests that students who have an understanding of the types of work expected of them in a placement are more likely to succeed. The PIPP supports this view and develops those skills in students through context-relevant activities designed in collaboration with practitioners. This aims to increase the potential for interns to fit into the relevant community of practice – that is, the firm.

The PIPP was conceptualised as a free extracurricular activity for interested students. Bringing the PIPP outside of the formal unit/courses system allowed it to be developed in a way that increased its authenticity to students. At the most basic level, participating students would not be looking for marks but rather a chance to develop their professional and technical skills to the point that these would result in an internship offer.
Chapter 2: Approach and method

Securing participation of accounting firms

An ongoing challenge for the PIPP is securing the support of accounting practitioners who would contribute time and resources; this challenge was able to be addressed quickly in the pilot PIPP offering. The project commenced with commitments from the ACT branch of Chartered Accountants of Australia and New Zealand (CAANZ), and two SME accounting firms; the number of firms grew to nine when the project was advertised to members of the accounting profession in Canberra. The firms were assured that they were not under any obligation to offer internships if no suitable candidates could be identified at the end of the PIPP. This was an important point in obtaining the firms’ support of the PIPP. The firms committed to this project, because they continually face severe shortages of appropriately skilled graduate applicants and so have a vested interest in the project’s success. They believed that interns would help them reduce recruitment costs by allowing them to identify, at an early stage, suitable applicants for ongoing employment.

Collaborative curriculum development

The investigators attended a number of meetings with professional accountants, hosted by the Canberra Office of CAANZ; these meetings exposed the frustration of many practitioners in trying to find suitable graduates. Participating firms were asked to identify specific examples of common weaknesses in technical and professional skills in accounting graduates.

Firms responded by describing instances where students demonstrated poor understanding of appropriate generic skills including dressing suitably, displaying appropriate body language, and interacting, seeking advice, and communicating in a manner befitting a professional services firm. The firms developed a comprehensive list of specific technical issues they thought graduate accountants needed to be able to cope with. That list was endorsed by a panel representing the interests of SME accounting firms and became a formal practice set for the PIPP.

The investigators, the firms and the CAANZ office agreed that it would be valuable if students engaged in an experiential learning environment to increase the authenticity of the PIPP. This approach is justified pedagogically – it ensured that students had a ‘direct encounter with the phenomena being studied rather than merely thinking about the encounter, or only considering the possibility of doing something about it’ (Borzak, 1981 in Ramburuth & Daniel, 2011, p. 39). Further, the investigators and stakeholders wanted to maximise the personal exchanges between students and professional accountants, rather than use technology or media, because these diminish the potential for students to develop an understanding of the interactions that take place in the workplace (Avremenko, 2012).
Recruiting students

In May 2016 an email was sent to students who had completed certain financial accounting subjects (Appendix C); this prerequisite was necessitated by the nature of some of the technical exercises in the PIPP. The email was drafted in a cold, technical tone, rather than as a warm and welcoming marketing document. Students were advised that some internships would be offered, but there was no guarantee that all students would be offered one. The email also stated that students would be excluded if certain standards, such as dress code, were not met. Undeterred, 30 students applied to join the PIPP and all were accepted. It is possible that the tone of the email achieved its goal – only two students did not get to the end of the PIPP and all students behaved according to the standards set out in the email.

Demographics of the PIPP student cohort

Table 1 shows the composition of the PIPP student cohort in terms of gender, status (international or domestic) and level of study (undergraduate or postgraduate). Of the 30 students enrolled in the PIPP, 14 were males and 16 were females. There were six domestic students (all males); five were Caucasian and one was of Sri Lankan descent. The remaining 24 were international students, the vast majority of whom were postgraduates. The high proportion of international students in this group reflects well the student cohorts in accounting courses in Australia; Thomason (n.d.) shows that international students made up nearly 70 per cent of all accounting graduates in each year from 2007 to 2013.

Table 1. Domestic and international students of the PIPP cohort, by level of study and gender

<table>
<thead>
<tr>
<th>Status</th>
<th>Level of study</th>
<th>Female (n)</th>
<th>Male (n)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic</td>
<td>Undergraduate</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>Postgraduate</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>International</td>
<td>Undergraduate</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Postgraduate</td>
<td>14</td>
<td>5</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>16</td>
<td>14</td>
</tr>
</tbody>
</table>

The absence of domestic females is of some interest; none of them responded to the initial notification email. One explanation might be that all the female students are already in paid employment, and the PIPP was irrelevant to them.

Table 2 shows that Chinese students were the largest group in the international student cohort. The next biggest group was composed of students from the Middle East and the Indian subcontinent (including students from Bhutan and Nepal).
Table 2. International students of the PIPP cohort, by place of origin and gender

<table>
<thead>
<tr>
<th>Place of origin</th>
<th>Male (n)</th>
<th>Female (n)</th>
</tr>
</thead>
<tbody>
<tr>
<td>China</td>
<td>3</td>
<td>7</td>
</tr>
<tr>
<td>Indian subcontinent and Middle East</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>South-East Asia</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Africa</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>8</strong></td>
<td><strong>16</strong></td>
</tr>
</tbody>
</table>

**PIPP schedule and ground rules**

The PIPP ran for three weeks in June and July 2016 during the winter break, in order to allow participants to focus on the PIPP, rather than having to worry about assessment deadlines. It was decided to offer this PIPP as a free extracurricular activity, rather than a formal academic unit, due to the limitations of the latter.

The PIPP mimicked a number of aspects of a professional services working environment, requiring appropriate self-discipline. For example, students were informed that the face-to-face part of the PIPP would run from 9.00 am to 4.30 pm, Monday to Friday, for three weeks, and that they were expected to participate in all of these sessions and be punctual.

Students were also informed they had to wear attire appropriate for an accounting firm. Failure to comply with this requirement would result in a student being asked to leave the PIPP. In addition, they were required to develop their skills in office etiquette, such as posture, handshakes, eye contact and working with different people on different tasks and activities. No students complained or tried to circumvent these rules. They seemed to accept that the requirements were in place for a good reason, and they entered into the spirit of the PIPP from the start of the first day.

**PIPP activities**

**Industry presentations**

Each day began with a presentation by practising accountants. Some of them had only graduated two or three years previously; others had been working for 20 years or more. Most of the presenters were principals in SME accounting firms; two were partners in Big Four accounting firms. The presenters were partially selected to reflect the composition of the group. Specifically, the investigators wanted presenters who had stories that would be relevant to the different cohorts within the group (male, female, international and domestic). Presenters were given a wide brief. The basic themes were their own careers in
accounting, the things they wished they had known at university, what they looked for in graduates at interviews and/or, information about their firms and the types of services they provided. Interestingly, a number of presenters were worried about not having clearly defined topics, due to the risk of repetition. However, this was not an issue, because presenters had their own anecdotes and insights, even though they were presenting on similar topics. Some very important messages were reinforced, because many presentations referred to attention to detail, the importance of communication skills and asking for advice, but they all did it slightly differently and spoke of their own experiences.

**Networking**
Following the presentations, the group asked some questions, the presenter was thanked and everyone had morning tea. The presenters were informed that the investigators would not chat with them, because this would impede the students’ opportunities to interact or network with the presenters. These interactions were designed to increase the students’ confidence and skills in holding a conversation with a range of professional accountants. These networking sessions were intended to last for 20 minutes, but most of them went for well over 40 minutes, because the presenters seemed to enjoy the opportunity to talk to the students.

For the first three mornings, the investigators provided homemade cakes and biscuits for morning tea. The group was informed that they had to form subgroups, which would provide the food for the remaining morning teas. This presented an opportunity for some of the international students to work on non-technical activities with students from different backgrounds. It also gave students a chance to contribute to the activities and a series of non-technical topics to chat about. This simple activity seemed to work very well as an ice-breaker and helped the international students’ confidence, because their food was greatly appreciated. This activity showed the students how food can be used in the workplace as a way to reduce barriers.

**Developing professional skills**
After each morning tea, one of a variety of activities took place. Public speaking organisation Toastmasters made three presentations, and a number of students subsequently joined that organisation to develop their verbal communication skills. Other presentations focused on professional skills including interviews and job application techniques, negotiating, and alternative ways to settle disputes.

**Developing technical skills**
Activities designed to develop technical skills included interpreting rules relating to professional accounting and taxation, developing proficiency in Microsoft Excel and using two accounting packages, Mind Your Own Business (MYOB) and Xero.
The main technical activities required students to form culturally diverse groups and complete a bespoke accounting practice set. The practice set was developed through a series of conversations with representatives from some SME accounting firms in Canberra. These discussions produced a comprehensive list of very specific tasks that graduates often were not able to complete. This list included basic tasks, such as reconciling a variety of accounts, identifying blatant errors and understanding the debit/credit rules required to bring accounts back into balance. This information was sent to Wendy Pabst, an academic at the Curtin University of Technology, and she developed a comprehensive practice set titled Gone Fishing Again Pty Ltd, which has two main parts. The first demonstrates how a range of transactions and events should be entered into an accounting package (MYOB), and then requires students to repeat this with progressively less guidance. The second part of the practice set presents an MYOB data file that contains a number of errors, based on the list described above. These errors vary in the level of difficulty of detection. Students had to examine the data file, identify the errors, correct them and draft a formal management letter to the owner of the company, setting out the relevant issues. This letter was included in the application packs that student sent to firms, when seeking internships. This helped ensure the students treated this activity with considerable respect.

The investigators recommend this practice set, particularly the material relating to the errors. This was a particularly valuable exercise because it had a strong impact on reducing a view commonly held by students, that assignments relating to financial statements can never have any errors. This unrealistic and ‘sanitised’ view of accounting often leads students to react poorly to situations where accounts don’t reconcile, putting pressure on academics to fix the ‘problem’ (even if informed that the academic deliberately created the issue). The presenters disabused the students of this notion and the students accepted the activity was authentic. The students entered into the spirit of the activity and spent considerable time and effort trying to work out why the errors were made and how to correct them.

**Combining technical and professional skills**

Students also undertook a series of activities that combined technical and generic skills. An example of this was providing advice to a client that had breached a specific tax rule (Division 7A of the *Income Tax Act*). This was quite challenging to the students, because none of them had seen this rule. They had to research what it meant and how to apply it. Then the students had to draft a suitable response to the client. They were not told that the client had deliberately broken the rule. However, a number of students’ responses were expressed in very harsh language and strongly suggested the client was a tax cheat. There was a lot of discussion about the way accountants would be expected to communicate unpleasant news to a client in a way that protected the trust relationship and help the client at the same time. This seemed to surprise the students, because they had to deal with conflicting goals and ambiguous information.
Competing for internship placements

The PIPP culminated in a ‘speed dating’ interview process. Of the 30 students who enrolled in the PIPP, 28 attended the interviews. (One student left the PIPP; another was affected by a terrorist incident in her home country and felt she was unable to function effectively at the interviews.)

Each student was supposed to be interviewed for two minutes by one or more representatives of nine firms. The timeframe was tight, because the interviewers had to return to work. However, as the interviews proceeded, interviewers would often ignore the signal that an interview had ended and that it was time to commence the next interview. These interviewers wanted to ask certain students more questions, which reduced the time the next student had with that interviewer.

Consequently, some students were not formally interviewed by all firms. However, students and interviewers mixed over lunch and a student who missed a formal ‘speed dating’ interview with a particular firm was able to have an informal interview. The negative impacts seem to have also been reduced by the morning tea networking opportunities provided in the PIPP.
Chapter 3: Outputs and findings

Internships offered
Internships were offered by eight of the nine firms that interviewed the students. The only firm that did not offer an internship had already exhausted its placement capacity:

*I think the only reason we didn’t take anyone on was due to timing. We were doing our internal intake at the same time and CA [Chartered Accountants] Achiever, [and] PIPP as well. So we just ran out of places for graduates and the ones we picked came from the other streams.*

In total, 13 internships were offered. Most of the firms offered one or two internships and one firm offered four. Table 3 shows the distribution of the internships by gender and country of origin. This table shows that 10 internships were offered to international students, and three to domestic students. The cells for domestic females and African males show N/A, as no students fitting these descriptions applied to join the PIPP.

Table 3. Distribution of internships offered, by place of origin and gender

<table>
<thead>
<tr>
<th>Place of origin</th>
<th>Male (n)</th>
<th>Female (n)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic</td>
<td>3</td>
<td>N/A</td>
</tr>
<tr>
<td>China</td>
<td>1</td>
<td>3</td>
</tr>
<tr>
<td>Indian subcontinent and Middle East</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>South-East Asia</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Africa</td>
<td>N/A</td>
<td>2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>6</strong></td>
<td><strong>7</strong></td>
</tr>
</tbody>
</table>

N/A: no students of these descriptions applied to join the PIPP.

Table 4 shows the proportion of internships offered to domestic and international students; the distribution approximated the proportions of these students in the group. For example, domestic students represented 20 per cent of the number of students in the group and accounted for 23 per cent of the internships offered. This suggests that a fair proportion of the international students performed well in the interviews.
Table 4. Distribution of internships offered to domestic and international students

<table>
<thead>
<tr>
<th>Status</th>
<th>Number of students (n)</th>
<th>Proportion in group (%)</th>
<th>Number of internships</th>
<th>Proportion of internships (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Domestic</td>
<td>6</td>
<td>20</td>
<td>3</td>
<td>23</td>
</tr>
<tr>
<td>International</td>
<td>24</td>
<td>80</td>
<td>10</td>
<td>77</td>
</tr>
<tr>
<td>Total</td>
<td>30</td>
<td>100</td>
<td>13</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 5 shows the gender split of the internships offered to those students who attended the interviews. As stated previously, 16 international female students enrolled in the program, but two did not attend the interviews. No domestic females applied to join the PIPP, so this cell shows N/A, and it is impossible to comment on the proportionality of the internship success between domestic males and females. With the international students, a similar proportion of females and males were successful in securing an internship.

Table 5. Distribution of internships offered to domestic and international students, by gender

<table>
<thead>
<tr>
<th>Status</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. of students interviewed</td>
<td>No. of internships offered</td>
</tr>
<tr>
<td>Domestic</td>
<td>6</td>
<td>3</td>
</tr>
<tr>
<td>International</td>
<td>8</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>14</td>
<td>6</td>
</tr>
</tbody>
</table>

N/A: no students of these descriptions applied to join the PIPP.

Offers of ongoing employment

Follow-up interviews with the firms revealed that nine interns were offered ongoing, full-time employment. The conversion rate from internships to ongoing positions was lower for international students than for domestic students: all domestic students who were offered an internship were also offered an ongoing position. Six of the ten international students who obtained internships were offered ongoing positions; four of these positions were offered to females.

Firms were asked to identify the factors that prevented the four international students from securing offers of employment upon completion of their internships. The three firms who hosted these interns identified the following reasons: offering more internships than could
be converted to employment offers, deficiencies in technical skills, and inadequate communication skills.

The first firm offered all of its four internships to international students, even though the firm knew it could not offer ongoing employment to all interns. The firm indicated that this course of action was taken to give the students an opportunity to gain some relevant experience, even though it was costly to the firm; on the other hand, this also provided the firm with a larger pool of potential employees. This firm eventually made one offer of part-time work, leading to full-time work. Another intern at this firm obtained an ongoing position with another business.

The two interns at this firm who did not gain employment were reported to have major problems with communication skills and did not follow the procedures they were taught, despite repeated explanations. Staff had to redo their work, causing some tension in the team. This result was a bit surprising to the investigators, because the two students in question performed quite well academically, and seemed to have quite reasonable communication skills.

The second firm identified major deficiencies in an intern’s spreadsheet skills as the critical factor in deciding not to offer ongoing employment.

The third firm offered its intern casual employment for three months, in the lead-up to Christmas. The intern then went back to their home country for a holiday, returning in February 2017. They worked for the same firm on a part-time basis until the end of June 2017. This intern was classified as unable to secure ongoing employment because the investigators did not wish to overstate the results of the PIPP.

**Transformative impact for international students**

A major finding of this study relates to the transformative impact the PIPP may have had in relation to international students. A key measure of success of this PIPP was whether it resulted in internships and ongoing employment being offered to international students in proportion to their representation within the group. Two streams of literature relating to racial bias (James & Otsuka, 2009; Kim, 2004) and international students’ skills deficits (Blackmore, Gribble, Farrell et al., 2014) would not predict this outcome. However, as shown in Table 4, these students were able to hold their own in terms of obtaining internships.

If it is accepted that international students (particularly those for whom English is a second language) generally have greater deficits in generic skills than domestic students, the results of the PIPP provide some tentative support for the assertion that this sort of extended experiential learning experience may have a positive impact on reducing these skills deficits.

The results are particularly interesting in relation to the racial bias literature. As noted, there are some differences relating to those who were offered ongoing employment, because all
domestic students offered internships were offered ongoing placements, while the rate for international students was only 60 per cent. Although it is true that the conversion rate from internship to ongoing work was lower for international students, racism does not appear to be the cause. As explained earlier, one firm offered more internships than it could convert into ongoing positions. This firm offered four internships to international students from the same country. One of these interns found ongoing employment at a related firm at the conclusion of the internship. Two of these interns were not offered ongoing positions with that firm, and one was. Racial bias would not explain why two interns were not offered ongoing positions, because all four interns came from the same country. Another firm offered internships to two international students, but only offered ongoing work to one of them. Staff at this firm indicated that the unsuccessful intern had unacceptably low technical skills, particularly in relation to spreadsheets. The final international student classified as not obtaining an offer of ongoing work was offered casual work for three months, before leaving the country on an extended holiday.

**Changed perspectives among accounting professionals**

An unexpected finding relates to changes in perceptions of some employers. As discussed earlier, key staff of a number of firms interacted with the students during a presentation and morning tea. The investigators have remained in touch with those key staff who participated in the PIPP, and have had a number of meetings to review the results of the 2016, as well as develop the 2017 PIPP. This has allowed the investigators to observe changes in attitudes in these staff. An interesting outcome of the PIPP has been a growing realisation, by some of the senior managers of these firms, of the value of well-prepared international students. This realisation has grown over time, as the students went from being interns to employees, and the managers have had prolonged exposure to the particular students. A number of these employers commented favourably on the lack of arrogance, and the positive attitudes and work ethics of the international interns. One manager recently confided that he expected to employ mostly international students in the future, due to these characteristics. This favourable impression of international graduates’ work ethic was also noted in a study conducted by Australian Education International (2010).

**Feedback from the accounting firms**

**Feedback on the pilot PIPP**

The first observations from the professional accountants participating in the PIPP happened on the first day of the PIPP. The accountants commented favourably on the students’ behaviour and professional appearance. A number of them expressed surprise and wondered if the students were at the wrong place. They had not seen students at university dressed and behaving in such a professional manner.
The professionals praised the ample opportunities for networking that the PIPP provided; they singled out the morning tea times and post-presentation sessions as particularly useful for interacting with students. A number of them had used these interactions to form opinions about which students they were interested in offering internships to, before the ‘speed dating’ interviews took place at the end of the PIPP. In one firm, the person who made the presentation to the group, and interacted with them through morning tea, was not the person who participated in the interviews. The first person described the students she thought would be good for the firm. The colleague who conducted the interviews agreed, and internships were offered.

The participating accountants started contributing extra time to the PIPP; particularly, after their presentations, they spent a great deal of time interacting with the students rather than returning to work straight away. There are a number of possible explanations for this generosity by the presenters. Some indicated later that they used these opportunities to identify potential interns and employees. However, a number of presenters came from firms that had made it clear they would not be offering internships, so the ‘covert’ interviews advantage would not always apply – of the 15 firms that presented, only six offered internships.

Feedback on the interns after the internship
As previously mentioned, feedback from the intern supervisors in the accounting firms where students undertook their placements was positive and included comments about the interns’ enthusiasm, positive and mature attitude, and the ability to transition to a workplace:

- **Interns were very enthusiastic.**
- *... bridged the gap between university and industry perfectly.*
- **Intern attitudes very positive and so much better than previous interns.**
- **Interns wanted to be involved; showed confidence.**
- **Students very respectful and wanted to fit in.**
- **It was obvious interns valued their opportunities on campus and on their placement.**

Although these comments, and others (unreported) are positive, it must be acknowledged that some interns did not perform well, such as those who did not prepare themselves by reviewing the tax handbook or communicate openly with the staff. The investigators are happy there was sufficient trust for the firms to communicate these issues openly in the post-internship interviews.
Suggestions for improvements

Generally, firms felt that the fundamental technical skills needed further attention in several areas, including basic depreciation; completion of tax returns; use of Excel, MYOB and Xero accounting software; and reconciliations, adjustments and provisions.

Employers mentioned a number of ‘soft’ skills requiring attention, including written and communication skills’ common-sense behaviour in an office environment, language barriers, the meaning of ‘casual dress code’ in a business setting, management of client expectations, and phone and email etiquette.
Chapter 4: Impact, dissemination and evaluation

Impact

In late March 2017 an email was sent to students who had completed relevant accounting units, advising them that the PIPP would run again and that there would likely only be 30 available places. Unlike the email sent to students in 2016, advertising the PIPP, the email in 2017 was much more cautious regarding the possibility of obtaining an internship, as shown in this extract:

*A number of internships may be offered by firms to students who complete the PIPP. Please note, I am not guaranteeing everyone who completes the PIPP will be offered an internship.*

Despite this tone, by early May 2017 a total of 35 students had been accepted for the 2017 PIPP. Ten firms agreed to participate and consider offering internships in 2017. All nine firms from 2016 returned. The growth in applications to join the PIPP in 2017, and the sustained commitment by SME accounting firms, suggest this program is seen as valuable by those stakeholders. This is particularly true in the case of the firms, because they have spent considerable time and effort in developing, reviewing and refining the program. The PIPP has had a positive impact on the lives of the students who obtained internships – even more so for those who were able to convert these placements into ongoing employment.

The impact on these students could be significant. These participants were not the most highly sought after – those students were previously engaged by firms. This suggests the participants, particularly those from overseas, may have struggled to find a placement or employment in a professional services firm. The PIPP seems to have reduced this problem for a sizeable proportion of the group. As already mentioned, the PIPP also seems to have had a positive impact on the way some of the accounting firms view international students.

The PIPP has also impacted the way universities can improve students’ employability skills, because it opened an innovative approach, the use of extended, free extracurricular activities, unbound by the restrictions of the formal unit system. This approach enhances the energy levels of the participants, as only students who were genuinely interested in obtaining internships and improving their employability skills attended. By excluding the PIPP from the formal assessment system, there was no incentive for students who wanted soft marks to enrol in the PIPP.

Team members gained direct and useful insights into how to prepare students for WIL placements, and those benefits have since flowed back into the accounting curricula. These insights are informing the activities that will be incorporated in the 2017 iteration of the PIPP.
Dissemination
The investigators have undertaken a comprehensive dissemination program. Presentations have been made at the following locations and events, and feedback has been uniformly positive:

- Australian Council of Deans of Information and Communications Technology, Academy Learning and Teaching Forum (Adelaide, April 2017)
- World Association for Cooperative Education Annual Conference (Thailand, June 2017)
- University of Canberra (September 2017), Victoria University (June 2017), University of Technology Sydney (October 2017)
- Tertiary Education Quality and Standards Agency conference (Melbourne, November 2017)
- Global Internship Conference (Detroit, June 2018)

The investigators are working on the first journal article related to this PIPP. It is hoped that these outputs will contribute to the limited body of knowledge on pre-placement preparation.

Resources for other researchers
Initially, the investigators considered recording the presentations made by the accountants. However, this idea was not pursued for a number of reasons, including the reluctance of some of the presenters to be recorded. The investigators also set a priority on creating an environment where the presenters could relax and be viewed as approachable by the participants. The main value of the presentations was not in the words that were spoken, (although they certainly had value for the students). Rather, the main value of this activity was the social interaction that happened after the presentation, at morning tea. This activity was repeated 15 times over the course of the PIPP, providing the students with a sustained opportunity to develop confidence in their networking skills. Unfortunately, these experiences are ephemeral and unique to the participants, and the value of these would be impaired if a party was ‘acting’, or thought the other party was doing so, due to the presence of an audio- or video-recording device.

The major resource was the computerised accounting practice set developed by Wendy Pabst (2016). The investigators recommend this, particularly for the material in the transactions relating to a series of errors, which were deliberately inserted so that students had to deal with some of the more common tasks that professional accountants in SME practices face, such as various accounts not reconciling. This was a particularly valuable exercise because it had a strong impact on reducing a view, commonly held by students, that assignments relating to financial statements can never have any errors. This unrealistic and ‘sanitised’ view of accounting often leads students to react poorly to situations where accounts don’t reconcile, putting pressure on academics to fix the ‘problem’ (even if they
are informed that the academic deliberately created the issue). The presenters disabused the students of this notion, and the students accepted that the activity was authentic. The students entered into the spirit of the activity and spent considerable time and effort trying to work out why the errors were made and how to correct them.

Other technical activities required students to locate, interpret and apply various rules they had never seen before, such as Division 7A of the Income Tax Assessment Act, and Standard 315 of the Accounting Professional & Ethical Standards Board, Compilation of Financial Information.

**Evaluation**

The PIPP achieved its main goal, of increasing students’ employability skills. Thirteen internships were offered, representing approximately 46 per cent of the students who attended the interviews. Further, nine of these students, representing approximately 32 per cent of those interviewed, were offered ongoing employment.

As discussed, feedback from the firms was positive and all firms that contributed in 2016 participated in 2017.

**Scalability issues**

The potential increase in numbers of firms and students wishing to be involved in the PIPP is pleasing, because it suggests the PIPP may be addressing an ongoing issue of some importance to students and firms. However, this also creates a number of problems. The facilities where the PIPP is delivered cannot accommodate more than 48 students. This raises an issue of how to filter students if more applications are received than can be accommodated. The investigators do not wish to increase the size of the group for a number of reasons, the main one being the loss of intimacy a small group can create. The investigators feel that the networking opportunities furnished by the morning teas will be diminished if there are too many students.

Another reason to cap the number of students allowed to enrol in the PIPP relates to the logistics of the interview process. There is a concern that even 48 students will create problems for the firms conducting interviews. The firms and investigators are considering a number of ways to conduct the interviews in ways that are equitable and viable. Firms would be expected to be uncomfortable with proposals that require staff to spend more than four hours interviewing for interns. Interviewing 48 students for five minutes each, with a minute between interviews for interviewers to make notes, would take close to five hours.

This does not necessarily mean the PIPP is limited to 48 students per year. Currently it is only offered in winter term. It could be offered over the summer break or in a parallel
stream by other staff over winter. If the firms, the investigators, the university and students think the PIPP offers value, solutions will be found to scale this up.

Factors critical to success
The success of this sort of PIPP depends on the active involvement of local practitioners. It is impossible to overstate their importance in assisting the participants to develop a range of professional skills. The willingness of the practitioners to support this PIPP was also a surprise to the investigators. The presenters scheduled one hour of their time to participate. However, every one of them contributed at least two hours, as they lingered over morning tea and seemed to really enjoy their interactions with students, who were very interested and engaged in the conversations.

The practitioners also provided the content that was incorporated in the computerised accounting practice set. This was invaluable, because they provided the investigators with specific examples of areas where graduate accountants often perform poorly. This allowed the students to gain a clearer image of the sorts of problems they would need to be able to deal with. In relation to the practice set, students often treat these as a data entry exercise, because the books tell them how to process a range of transactions and events. However, the inclusion of a range of issues (such as non-reconciling accounts) changed this exercise from one of data entry to one of problem solving. This forced the students to engage higher level analytical and negotiation skills as they worked through these issues.

Finally, of course, the practitioners provided the internships, which were the major incentive for students to join the PIPP.

Another critical factor relates to the design of the PIPP. This may sound pretentious, but the PIPP aimed to be transformative, in that it wanted to change students’ behaviours by enhancing their professional skills. Therefore, the PIPP had to be designed in a way that would generate high levels of sustained engagement by the students. A decision was made by the investigators to teach these skills by exposure to an extended experiential learning environment, in order to bring about the necessary change in students’ behaviour. However, this change would only happen if the students felt the PIPP was authentic. The investigators had originally contemplated running this PIPP through the university’s unit system. However, it was quickly realised that this would severely impede the authenticity of the PIPP. One example of this would be a restriction on the investigators’ ability to generate an environment that mimicked a professional services office, particularly in relation to punctuality, sustained hours of contact and dress codes. The dress code had a surprising impact on students’ engagement. Initially, a few participants were a bit self-conscious of their attire. However, this quickly wore off, and they started standing taller and displaying more confidence. This dress code also served as a signal: the participants stood out from other students, which seemed to create a sense of belonging to a different group.

Preparing accounting students for WIL success through a collaborative supported model
Further, by ensuring that students were not doing the PIPP to accumulate ‘soft’ points (completing an easy unit), the PIPP would only be attractive to students who had a genuine interest in developing the relevant skills. This had a pronounced impact on the energy levels within the group from the first day, because everyone was there for the same reason, and the vast majority of them participated enthusiastically.

The final critical variable was the support the PIPP received from volunteers who were not accountants. The accountants had laid the groundwork, by emphasising the importance of communication skills, so the students were very happy to develop these. A surprising number of volunteers offered to help students develop these skills, simply because the volunteers were passionate about the issues. For example, a local branch of Toastmasters made three presentations of two hours each on issues relating to public speaking, giving and receiving criticism in a positive manner. In addition, a professional recruiter presented to the group, as did three lawyers, who presented new material on negotiation techniques and mediation.

The investigators realised that a large part of the activities in this PIPP should be conducted by volunteers, due to their passion and expertise. The students recognised they were not being given material from a textbook, and the volunteers had a wide range of anecdotes to support their statements, as well as relevant activities.

Potential to use this PIPP at other universities

This discussion does not include education and health because these professions already have extensive PIPPs designed to prepare students for work placements.

This sort of PIPP could be rolled out at other universities and could apply to other disciplines at the home universities of the investigators, under certain conditions. The investigators suggest this sort of PIPP would work best in defined professions, such as accounting, ICT, economics, human resource management and marketing, because these have professional associations that can provide specific advice and presenters who have considerable experience in the profession. This sort of PIPP is less likely to succeed in disciplines where the sense of professional identity is less clear, such as general administration.

The material in the ‘Critical factors’ section of this report provides guidance on a range of factors that need to be taken into account. It would be expected that this sort of PIPP would be more likely to succeed at learning institutions that have good connections to the local branches of relevant professional associations, and to the local practitioners.
Conclusion
The PIPP has demonstrated that carefully designed extracurricular activities can be useful mechanisms to achieve goals that cannot be reached through the formal unit system. The PIPP seems to make the playing field more even for those who have relatively limited understanding of appropriate behaviours in western professional services firms. This was reflected in the ability of international students to hold their own in the interviews and be offered internships proportionate to their numbers in the group. It will be interesting to see if this model can also be applied to domestic students from lower socio-economic backgrounds, from remote communities, and to Indigenous students who wish to develop careers in professional services firms.
References


Graduate Careers Australia (2015). Graduate Outlook 2014; employers’ perspectives on graduate recruitment in Australia. Graduate Careers Australia, Melbourne.


Appendix A. Certification

Certification by Deputy Vice-Chancellor (or equivalent)

I certify that all parts of the final report for this OLT grant provide an accurate representation of the implementation, impact and findings of the project, and that the report is of publishable quality.

Name: [Handwritten Name]  Date: 17/08/2018
Professor Nicholas Klomp
Deputy Vice-Chancellor (Education)
Appendix B. Email about PIPP sent to students in May 2016

Hi Folks,

Background

I am in a team which won a Commonwealth Government grant to develop a PIPP designed to increase the number of internships offered to accounting students, hopefully leading to an increase in offers of full-time work by accounting firms.

The stimulus for this PIPP came from accountants who said it costs them way too much to offer internships, as students do not have any idea how to conduct themselves in professional services firms and cannot deal with a range of fundamental technical issues that graduates and interns should be able to deal with. Further, there is concern about students’ generic skills, such as dress sense, resilience, and communicating appropriately in a range of situations. To their credit, a number of Canberra accounting firms and the Chartered Accountants of Australia and New Zealand (CAANZ) developed a detailed list of technical non-technical issues they want interns and graduates to be able to deal with when they start work.

The PIPP

I will run a PIPP for approximately 3 weeks, to address a number of these issues. The PIPP will start around the last week of June 2016, in the winter term. The PIPP is not part of a unit. It is best viewed as an extra-curricular activity. There is no cost to join this PIPP, apart from purchasing a practice set, and possibly the cost of accessing Xero for one month, no more than $70. The other major ‘cost’ will be having to attend workshops in office attire from 9am-4.30 Monday to Friday for the length of the PIPP. Students will also need their own laptop computers (64 bit) for the workshops.

Briefly, the PIPP will attempt to develop students’ technical skills in three accounting packages, MYOB, Xero and Greentrees. It is expected a number of professional accountants will address the group on a variety of issues relating to generic skills, designed to alert
participants to mistakes made by previous graduates and interns. Some of these mistakes have ended careers in accounting.

A number of internships will be offered by firms to students who complete the PIPP. Please note, I am not guaranteeing everyone who completes the PIPP will be offered an internship. I would be delighted if all students were offered an internship, but I cannot see this happening. For those students who do not secure a placement, I expect the PIPP will still be valuable, as they will have increased their skills base and will be more work-ready.

If you are interested, please email me. This email is initially being sent to 4 cohorts of students. Depending on response rates, I may advertise this to students in other groups. I want to limit the number of students in the PIPP to 20 or so. If you are unlikely to be able to attend the full PIPP, please do not apply, as you could take the place of someone who can attend the full PIPP.