Enhancing Graduate Attributes in Accounting Students

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Abstract
This paper describes how students in a financial accounting course were made aware of the essential attributes a graduate requires by examining a job advertisement and assessing if they possessed these attributes or, if not thinking about how they could obtain them before graduating. As a means to help acquire these attributes the students were given a group assignment task that was to be completed on-line on a wiki. On the wiki they introduced themselves, discussed the task, presented the findings of their research, discussed the relevant issues and wrote up their findings. The assignment was set in a ‘real world’ environment where they were to imagine being a young graduate accountant and the information was to be provided to ‘the boss’. The students completed a reflective piece which has provided valuable insight into the effectiveness of the assignment and the results are presented in this paper along with obstacles encountered and reflections on improvements that can be made.

Keywords: Accounting Education, Action Research, Assessment, Collaborative Learning, Generic Skills, Graduate Attributes, Technology, Wiki, Web 2.0.
Introduction

For many years the accounting profession has called upon academics to produce students with greater generic skills such as communication, collaboration, teamwork, and technology skills. This paper describes an innovative assessment that was designed to increase graduate attributes in accounting students. Rather than present students with a list of university graduate attributes, which can be seen as a generic list, and not particularly relevant, the students were made aware of their potential shortcomings by analysing an advertisement for an accountant at a large accounting firm and were then asked to discuss the required attributes and evaluate if they possessed them. They were then given a group assignment which they completed via a wiki. The task was to describe how international accounting standard exposure drafts relate to the Australian accounting standard setting process. The objective of completing the task in groups on the wiki was to improve their communication, teamwork, collaboration and technology skills in addition to learning about the Australian accounting standard setting process.

At the conclusion of the assignment, the students completed an individual reflective piece designed to increase their awareness of what they had achieved. The reflective piece was a structured questionnaire in three sections:

1. Likert scale questions which provide the quantitative evidence on the effectiveness of the assessment design;
2. open ended questions which provided further insight into student perceptions of the assessment task; and
3. a Likert scale peer assessment of fellow group members which was used in conjunction with the wiki usage statistics to evaluate student contributions.

The remainder of this paper is structured to follow the phases of the action research methodology. A brief description and justification for the use of action research is given in the next section. This is followed by the motivation for this research, the assessment design, implementation, evaluation of changes, review and reflection of changes, and finally some concluding comments.

Academics of all disciplines may find the experiences documented here useful when creating assessments designed to capture learning outcomes centred on skills such as teamwork, communication, problem solving, technology use, and technical knowledge.
Action Research

Action research is described by Stringer (2007 p.1) as:

...a systematic approach to investigation that enables people to find effective solutions to problems they confront in their everyday lives. Unlike traditional experimental/scientific research that looks for generalizable explanations that might be applied to all contexts, action research focuses on specific situations and localised solutions

As such, action research has been used to improve education techniques as it provides a structured method to build on, and improve prior practices, with many examples of its use in higher education. See for example Aspland and Brooker (1998), Schratz (1992) and Watters, Christensen, Arcodia, Ryan and Weeks. (1998) cited in Paisey and Paisey (2005), Baker and Logan (2006), Cunningham (2008), and Hand (1998).

While variations of the action research cycle have been documented, the one used by Paisey and Paisey (2005) is used in this research. The five steps in an iterative cycle are:

1. Define the problem and frame the research question.
2. Collect data and decide how teaching could be changed.
3. Implement the selected changes to teaching.
4. Monitor and evaluate the changes made.
5. Review and reflect upon the changes and repeat cycle if necessary.

The remainder of this paper will document this study in order of the above five steps.

Defining the problem

There has long been concern over the lack of communication and other generic skills in accounting graduates. The 1990 Matthews Report (Matthews, Jackson & Brown 1990) on Accounting in Higher Education recommended integrating communication and computing skills into the accounting discipline, and yet two decades later a large study by the Australian Learning and Teaching Council (Hancock, Howieson, Kavanagh, Kent, Tempone & Segal 2009) had similar findings.

University graduate attributes encompass the essential qualities, knowledge, and capabilities that students should develop during the course of their studies. For example, a sample of attributes from the University of Adelaide (2010) includes, among others:

- an advanced level of knowledge and understanding of the chosen discipline;
• the ability to apply effective, creative and innovative solutions, both independently and cooperatively, to current and future problems;
• a high order of interpersonal understanding, teamwork and communication skills and;
• a proficiency in the use of contemporary technologies.

The same or similar graduate attributes can be found on most Australian university websites.

In fields of study such as accounting, similar expectations are placed on the students from the professional accreditation and accounting bodies (AACSB 2009; ICAA & CPA 2009) and major employers of our graduates (Hancock et al. 2009; 2010). We are constantly being reminded of the importance of producing graduates who can think creatively and innovatively, and have the skills to communicate and collaborate.

In a recent survey of 47 accounting firms in Australia Hancock et al. (2009; 2010) found that the skills most required are communication and presentation, teamwork and good interpersonal skills, self management, initiative and enterprise, problem solving, technological competence and planning and organising skills. In a similar study in New Zealand Bui and Porter (2010) interviewed managers and partners in nine accounting firms and found communication skills, engaging in teamwork, computing skills, research skills, and time management to be essential graduate attributes.

Employers perceived graduates to lack these attributes to varying degrees. While graduates were perceived to have a solid knowledge of accounting concepts they lacked practical skills, particularly bookkeeping knowledge and skills, and general business knowledge and understanding. In addition, while graduates’ face-to-face communication skills are generally adequate their writing skills are poor and they are ill prepared for the work environment (Bui & Porter 2010). According to Hancock et al. (2010) communication in all forms, coupled with teamwork, problem solving and self-management and interpersonal skills are highly sought after in graduates and will make a difference in advancement within the workplace.

Not only does the profession recognise the lack of skills, De Lange, Jackling and Gut (2006) surveyed 310 accounting graduates at two Victorian universities and found a perceived deficiency in the undergraduate course undertaken in the areas of interpersonal skills, oral expression and computing skills. In another study Carr, Chua and Perera (2006) surveyed 236 accounting alumni from Massey University in New Zealand and determined the
The most important competencies were communication, accounting techniques, problem solving, critical thinking, applying computer technologies, group interaction, time management and leadership.

There is no shortage of evidence which points towards graduates of today not meeting expectations of their university or potential employers. Perhaps graduates of today are no different to twenty years ago when the Mathews Report (Matthews et al. 1990) was written even though the student cohort has changed. Today we have the ‘Generation Y’ student and an increased number of internationals, however the problems of twenty years ago remain; how can we produce graduates with better communication, teamwork, negotiation and technology skills?

The author is responsible for a postgraduate intermediate level financial accounting course at the University of Adelaide, a major Australian university. This is an entry level masters degree in accounting. It consists of students who have completed another degree and require accounting qualifications. The course is held in both semesters one and two and has between 100 and 200 students enrolled. The majority of students are international and English is their second language, hence the issue of communication skills become even more important. Students from this course were used to trial an innovative assessment designed to generate interest and increase the level of required graduate attributes.

Collect data and decide how teaching could be changed

The course content is mainly technical with an emphasis on how to interpret and apply accounting standards. It is impossible to cover every standard so several are chosen that either demonstrate key concepts or will be most relevant for the student in their working life (e.g. accounting for leases, intangible assets, and financial instruments). However, due to the changing nature of accounting standards, much of what is taught will be out-of-date when the students graduate. Hence, the emphasis is on interpretation and application rather than rote memorisation. The nature of the material renders the course very technical and it is often perceived as very dry and uninteresting.

In the past, a major essay was a component of the assessment items in addition to a weekly on-line test, small mid-semester exam, and a final exam. Students are required to pass the final exam in order to pass the course. The major essay has been an individual assignment which includes an element of research, analysis and writing up on a given topic. This essay usually centres on one less technical component of the course which would not be examined
in the final exam. Students would often lack motivation to do well as they only needed to pass, or at least get some marks, towards the final grade. From the markers perspective, reading similar essays that students have put minimal time and effort into is also less than inspiring. The motivation to change the major essay assessment task was therefore three-fold:

1. to create a task that is interesting for the students so they will want to do it, and do it well;
2. increase student communication, collaboration, teamwork, innovative, creative, and computing skills; and
3. as an added bonus, the students may produce work that is interesting for the marker to read.

As such, an assessment task was created that involved small groups of students (4 or 5) building a wiki website on ‘MyUni’; the course website based on the Blackboard® platform.

Web 2.0 technologies have opened the door to new and innovative teaching methods (2004; Ferris & Wilder 2006; Ehlers 2009; Hazari, North & Moreland 2009). We have seen the use of Facebook in the teaching of architecture (McCarthy 2009); the use of Wimba to provide feedback in a multicultural teaching environment (Warner 2009); and wikis in teaching physical education (Mears 2009), nursing (Ciesielka 2008; Kardong-Edgren, Oerman, Ha, Tennant, Snelson, Hallmark, Rogers & Hurd 2009), languages (Matthew, Felvegi & Callaway 2009), and information systems (Lending 2010).

A wiki is a website that is easily edited. Pages can be created, linked to, and edited by any number of users (Cunningham 2010). Ward Cunningham (2005) created the first ever wiki called WikiWikiWeb in 1995 so programmers could write web pages to share information about people, projects and patterns that have changed the way they program. The world’s biggest and best known wiki with over 3 million pages is Wikipedia (Anon. 2010). In the assignment students were put in to groups and assigned to a wiki that had been set up for them. This was basically an empty website with a built in text editor with basic functionality similar to a word processor whereby the students could bold and italicise type, create lists, insert diagrams and images, and create links to other pages and external websites.

The task

The task was set in a real world environment and told as ‘a story’. The student was to imagine they were a new graduate working in an accounting firm. In a conversation with the boss at the coffee machine the boss demonstrated his lack of knowledge of the Australian
accounting standard setting environment and later asked the graduate (student) for clarification. The graduate, along with the other new graduates (student’s group members) decide to provide the boss with the information he requires and at the same time demonstrate the power of a wiki for knowledge sharing within the organisation, and most importantly demonstrate their ability to be creative and innovative, and to show off their organisational and collaboration skills. Students were given no boundaries on how the information was to be presented; they were told to ‘be as creative and innovative as you like’.¹

In terms of graduate attributes, this task requires research skills to find the required information which had to be analysed and summarised; it is designed to increase the students’ level of knowledge of the discipline; and give them the opportunity to solve a problem using creative and innovative techniques while working in a cooperative manner with their peers.

In order to gauge student perceptions of the effectiveness of the task and reinforce in the students what they have achieved, each was required to complete a reflective survey which asked questions about their group work and wiki experience.

**Implement the selected changes to teaching**

In light of the above, the scene is set in the first tutorial where students discussed a job advertisement for a senior accountant at a ‘Big 4’ accounting firm in China. In particular they focused on the requirements of this job and graduate attributes in general. The students developed a list that included attributes such as:

- the ability to communicate, work in teams, multitask, and control projects;
- proficiency in time management and the ability to supervise others;
- be broadminded and knowledgeable and have the ability to learn and adapt;
- the ability to build relationships; and
- to be visionary, innovative, sharing of ideas and to be able to solve problems.

The students were asked to do a frank self-assessment and determine if they possessed the attributes identified and, if not, what could they do about working towards gaining them before the end of the year when they would graduate and be seeking employment. The majority felt that they would fall short.

Two weeks later they were assigned to groups and given the assignment handout. Groups were assigned randomly and the students’ student numbers and group numbers were posted

¹ Actual wording of the assignment can be obtained by contacting the author.
on the Blackboard site, hence they did not know the names of their group members. Initially, some students were horrified at being put into a group with students they did not know. It was explained to them on more than one occasion that in the business world they may be asked to do a task with other employees from the same office or a different office that they have not met before. Furthermore, with electronic communication they did not have to meet in person but could, at least initially, introduce themselves to each other via an ‘introduction’ page on the team wiki.

There was initial reluctance to use the wiki with some students expressing that they did not know what it was or how to use it. Generation-Y students are supposed to be technologically savvy and have an ‘anytime, anywhere’ work attitude (McCarthy 2009) which the wiki workspace provides. The students were provided with a ‘wiki testing site’, a space where they could anonymously create and edit pages, practice formatting, insert images and create links. They could do whatever they liked in this wiki, and yet while most viewed it, surprisingly only two of the 117 students created and edited a new page.

One of the advantages of using a wiki is that the lecturer can see what progress is being made. The students generally got off to a slow start, which could have been caused by a number of factors in addition to their reluctance to use a new technology such as, pressure to do other assignments first and a general laziness to get started (unfortunately very few students commence their assignments weeks before they are due like we might hope they would!) However, when they did get started, it was an easy task to view each wiki and leave encouraging comments.

All wikis were completed by the due date after which an online reflective survey was opened for a week. All students were required to rate on a 5-point Likert scale a number of statements regarding their feelings towards group work and the effectiveness of the task. In addition, there were a number of open ended questions and a section where they completed a peer assessment.

**Monitor and evaluate the changes made**

Only one student did not complete the reflective survey and this same student did very little work on the assignment overall. The remaining 116 students completed the task and the reflective survey. The results of the Likert scale questions for the first part of the survey are shown below in *Error! Reference source not found.*
<table>
<thead>
<tr>
<th>Statistic</th>
<th>Response Distribution</th>
<th>Count</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1 At first I thought group work would be good</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mean Response:</td>
<td>4.1</td>
<td>36</td>
<td>31%</td>
</tr>
<tr>
<td>Median Response:</td>
<td>4.0</td>
<td>64</td>
<td>55%</td>
</tr>
<tr>
<td>Standard Deviation:</td>
<td>0.749</td>
<td>11</td>
<td>9%</td>
</tr>
<tr>
<td>No. Valid Responses:</td>
<td>116</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Strongly Agree</td>
<td>36</td>
<td></td>
<td>31%</td>
</tr>
<tr>
<td>4 Agree</td>
<td>64</td>
<td></td>
<td>55%</td>
</tr>
<tr>
<td>3 Neither Agree or Disagree</td>
<td>11</td>
<td></td>
<td>9%</td>
</tr>
<tr>
<td>2 Disagree</td>
<td>5</td>
<td></td>
<td>4%</td>
</tr>
<tr>
<td>1 Strongly Disagree</td>
<td>0</td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td>Q2 At first I thought the wiki would be good</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mean Response:</td>
<td>3.8</td>
<td>25</td>
<td>22%</td>
</tr>
<tr>
<td>Median Response:</td>
<td>4.0</td>
<td>51</td>
<td>44%</td>
</tr>
<tr>
<td>Standard Deviation:</td>
<td>0.905</td>
<td>27</td>
<td>23%</td>
</tr>
<tr>
<td>No. Valid Responses:</td>
<td>115</td>
<td></td>
<td></td>
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<tr>
<td>5 Strongly Agree</td>
<td>25</td>
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<tr>
<td>4 Agree</td>
<td>51</td>
<td></td>
<td>44%</td>
</tr>
<tr>
<td>3 Neither Agree or Disagree</td>
<td>27</td>
<td></td>
<td>23%</td>
</tr>
<tr>
<td>2 Disagree</td>
<td>12</td>
<td></td>
<td>10%</td>
</tr>
<tr>
<td>1 Strongly Disagree</td>
<td>0</td>
<td></td>
<td>0%</td>
</tr>
</tbody>
</table>
Q3 At first I knew what a wiki was

| Mean Response: 2.8 | 5 Strongly Agree | 9 | 8% |
| Median Response: 3.0 | 4 Agree | 28 | 24% |
| Standard Deviation: 1.149 | 3 Neither Agree or Disagree | 24 | 21% |
| No. Valid Responses: 113 | 2 Disagree | 40 | 24% |
| | 1 Strongly Disagree | 12 | 8% |

Q4 Now that I'm finished I like the idea of group work

| Mean Response: 4.1 | 5 Strongly Agree | 33 | 29% |
| Median Response: 4.0 | 4 Agree | 68 | 59% |
| Standard Deviation: 0.755 | 3 Neither Agree or Disagree | 9 | 8% |
| No. Valid Responses: 115 | 2 Disagree | 4 | 3% |
| | 1 Strongly Disagree | 1 | 1% |

Q5 Now that I am finished I have a good idea of what a wiki is

| Mean Response: 4.3 | 5 Strongly Agree | 48 | 41% |
| Median Response: 4.0 | 4 Agree | 59 | 51% |
| Standard Deviation: 0.640 | 3 Neither Agree or Disagree | 8 | 7% |
| No. Valid Responses: 116 | 2 Disagree | 1 | 1% |
| | 1 Strongly Disagree | 0 | 0% |

Q6 I think a wiki enables groups to work well together

| Mean Response: 4.0 | 5 Strongly Agree | 32 | 28% |
| Median Response: 4.0 | 4 Agree | 59 | 51% |
| Standard Deviation: 0.889 | 3 Neither Agree or Disagree | 14 | 12% |
| No. Valid Responses: 115 | 2 Disagree | 9 | 9% |
| | 1 Strongly Disagree | 1 | 1% |

Q7 I think a wiki is a good way to share information

| Mean Response: 4.4 | 5 Strongly Agree | 53 | 46% |
| Median Response: 4.0 | 4 Agree | 57 | 49% |
| Standard Deviation: 0.640 | 3 Neither Agree or Disagree | 4 | 3% |
| No. Valid Responses: 116 | 2 Disagree | 2 | 2% |
| | 1 Strongly Disagree | 0 | 0% |

Q8 I'd be happy to do a similar assignment using a wiki

| Mean Response: 3.8 | 5 Strongly Agree | 27 | 23% |
| Median Response: 4.0 | 4 Agree | 58 | 50% |
| Standard Deviation: 0.955 | 3 Neither Agree or Disagree | 19 | 16% |
| No. Valid Responses: 116 | 2 Disagree | 9 | 8% |
| | 1 Strongly Disagree | 3 | 3% |
A limitation of the survey is that it was filled out after the students completed the assignment, hence their “at first” views may not be as accurate as if they had of answered those questions before completing the assignment. Keeping this in mind, the mean response of 4.1 indicated that they thought group work would be good before they started and they still liked the idea of group work after they had finished (Q1, Q4). This is consistent with general comments received from the students with the majority of those spoken to advising they would prefer to undertake group work. Previous experience indicates that students perceive group assignments to be easier as the workload can be shared, however the tracking function of the wiki allowed the assessor to see exactly what each individual member contributed.

In response to whether they liked the idea of group work a selection of students comments are:

- **At first I like the idea of group work as I believe it is always an experience (either good or bad) to work with people that we are not familiar with. Although it was a little daunting to meet and work with new people to begin with, it was necessary because in the 'real world' it is very likely that we will be exposed to similar situations. Group work is also a way for individuals to build/develop character by learning to work and listen to different views from people with diverse backgrounds.**

- **I like group assignment as I think it is a good way to network with other students and we can always learn something from each other...**

Obviously not all comments were singing the praises of the assignment and group work. Those that opposed it were generally concerned about differences within the group members and that their grade could be affected by the other group members who may not work as hard as evidenced by this student’s comment:

- **I did not like the idea of group work because in my class there are many students from one country so when we hold a meeting they used their native language. In general, I am against the group assignment because may be I do well but my partner does not do the required task then we will be assessed together and we will get the same mark. I like to work individually because this manner of working will give the mark which I deserve.**

Communication in one group in particular appeared to break down completely. From reading the discussion on the wiki the students could not agree on what the task was and this was not helped by a student that was against this type of assignment right from the start. This student commented in the peer review that:
In my opinion, it was not a group work. Creating a lot of mess, we lost an opportunity to prepare a report. There were neither creative ideas nor independency. I do not like our report because it does not reflect the main purpose.

Not surprisingly many of the negative comments came from this group.

Again looking at the students’ feelings at the start of the assignment, many did not know what a wiki was (Q3 – mean 2.8) however few did think that the wiki would be good (Q2 – mean 3.8); perhaps that came from the enthusiastic explanation given to the whole class in the lecture theatre when explaining the assignment. As would be expected more (Q5 – mean 4.3) had a good idea of what a wiki was by the time they had finished.

I personally use Wikipedia quite a lot and find it very helpful and interesting. When I learnt our assignment is related to wiki form, I felt very excited and looked forward to doing it.

Some students were hesitant in the beginning:

I didn’t think it was a good idea at the beginning, because I had never heard about Wiki before, it was completely new to me. I was afraid I may not be able to handle it.

I am a little confused how to submit report by wiki. Later I found it is quite easy. I thought it is more convenient to use wiki to communicate with group members.

For the last three questions, Q6 (mean 4.0) indicates a general feeling that a wiki enables groups to work well together and (Q7 – mean 4.4) that a wiki is a good way to share information and to a lesser extent that they would be happy to do a similar style of assignment (Q8 – mean 3.8).

Generally students considered the wiki a good means to collaborate and complete group work as it overcomes the obstacle of having to find a time to physically meet which is often difficult with their conflicting timetables. While some students commented that it was strange to not actually know who they were working with, others thought the wiki provided a relatively anonymous and easy way to communicate. One student commented:

I am usually too shy to speak up in group meetings, but the wiki allowed me to put my thoughts forward.

While others expressed a positive experience:

Wiki was a good idea as we all are enrolled into different courses at the same time, that makes it difficult to coordinate and fix up a meeting time with all the group members. Wiki is a very useful and simple tool to work on or discuss about a particular issue in a group
where coordination between group members is most important. It reduces duplication of tasks. As compared to the traditional way of working where group member needed to meet or send emails, Wiki makes it easier for the group to work together effectively and efficiently.

Because wiki would provide us a platform to communicate and express our own ideas about our work we could make contributions and changes to each other's work as well. At any time we could review changes and see older versions in addition to seeing who made what changes. The most brilliant thing was we did not need to meet our group members which would save time.

Very few made negative comments:

- I think face to face discussion is more efficient and easy to understand.
- At the beginning, I really thought it was a good idea as it could make group communication easier, less time consuming. When we started using it, I thought it was a great way to share information and knowledge as well. However, since there is no way we could always be in the wiki, we could not respond to group members' comments immediately. So, actually we spend more time on discussion than we thought. And the worst part was some members did not check the wiki at all until the very last week. So, other members could not get any of their comments or contributions. Those are why I did not think it was a good idea.

The reflective comments made by students give greater insight into their views about the assignment. Students indicated that, after figuring out what the wiki was and how to use it, that it did provide an environment enabling them to meet online and work together as an effective group. Some went so far as to say they learnt valuable skills that they would be able to use in the workforce.

**Obstacles along the way**

From the students’ comments, emails to the lecturer, and feedback from students’ discussions with tutors, there were some students who wanted ‘structure’ and didn’t like the ‘be as creative and innovative as you like’ concept. Reading the discussion pages on their wikis, some were concerned with the format. Some of the discussion centred on questioning if they would get more marks for a report or memo format. Interestingly, many referenced Wikipedia to define a wiki, so they had been using the world’s largest wiki, and yet it did not occur to them that they could provide the required information in a similar fashion with
headings, embedded diagrams, linked pages and links to external sites. Students commented that:

**Because we are given no fixed style of the way undertaking this assignment, so at the very beginning we have no ideas on how to begin.**

There is also the problem of any student being able to change another student’s work:

...the problem is that anyone can make change to anything even if the changes are incorrect. And it is kind of annoying when your contribution always been deleted or replaced without a proper reason. It was quite disappointing when you actually want to contribute something which is really useful.

The due date also proved an issue with some. Many students still wanted to hand in a hard copy. The whole idea of the marker reading it online and not having to do anything special to submit it had some perplexed. Students asked questions like:

‘Does every member of the group have to put a copy in the assignments box on level 1?’

The concept of ‘group work’ and ‘online’ seemed to get lost in translation at times.

Other than that there were some technical issue with the Blackboard wiki editing tools. Some students expressed their frustration at formatting their text in the editing function, only to have it look different when it was saved. Furthermore, a page can only be edited by one student at a time, therefore if one student opens a page in the edit function and works on it for hours, other students cannot do anything with it until the original student saves it. This was particularly frustrating to students who left it until the last couple of days to do anything, and then everyone wanted to update their pages at the same time. In the future this needs to be explained in advance and the importance of time management stressed.

**Advantages of wiki group work**

Students can work together without the need to know each other or arrange a time to physically meet. They can add information, comment, and edit each other’s work 24/7. Students can gradually build on their collective knowledge to create the ‘perfect answer’. Reading through the discussion and draft pages it was pleasing to see students finding relevant information from the Web, discussing it among themselves, and summarising it and trying to apply it to the context of the task.

Due to the ‘webpage’ nature of wikis, students have unlimited opportunity to be creative. They can easily link to headings and other created pages and external pages. They can create coloured headings and add diagrams and images. A free licence to ‘be as creative and
innovative as you like’ has the potential to generate interest in the student and opens an opportunity for the student to easily produce an interesting and varied site. Unfortunately in this assignment very few groups gasped this concept. As mentioned earlier they were concerned with what is the ‘correct’ structure. One group asked several times would they get more marks for a report or a memo format and they were not happy with the answer of, ‘be creative and do whatever you feel like’. It became quite clear that they had difficulty in being creative in the way they approached the task.

Traditionally with group work students are asked to provide a statement that ascertains the percentage of contribution from each member. More often than not they will give each member an equal percentage regardless of the amount of work each contributed. As with all group work, social loafers will still be a problem. However, with the history function of the wiki, these students cannot hide at marking time. The wiki has an assessment feature that enables retrieval of the number and percentage of total pages saved and total lines modified by each student. In addition, it has the capability to drill down and see exactly what each member contributed. Furthermore, the last section of the reflective survey asked students to rate how they felt the other team members contributed. Rather than asking for a percentage contribution from each they were asked for a judgement on a 5-point Likert scale of strongly disagree to strongly agree in regards to a statement about each team members’ contribution of content and whether they contributed in a timely manner. The reflective survey, which included this peer assessment, was set up on-line with the survey tool in Blackboard. This allowed for confidential reflection and peer assessment without fear of retribution from other team members. Generally student peer assessments of contribution agreed with the percentage of changes provided by the wiki assessment function. On marking the assignments the students with poor peer assessments and/or low contribution according to the assessment function were investigated further to see what exactly they had contributed. Those with low contributions were marked down accordingly. It is less likely the poor contributors would have been detected using traditional peer assessment methods.

Meeting graduate attributes

In terms of meeting graduate attributes most felt that this was a positive experience and that they had improved their communication and collaboration skills in addition to discovering something new about the Australian accounting standard setting process. Student comments included:
I am an improved team worker definitely. Specifically, during this exercise, I learned how to express my opinions, how to persuade others and how to listen to others. It is because the group assignment needs me to work in a team which means I have to work together with my group members and cannot make decision individually.

I believe this assignment has increased my skills in communicating with members from different cultures as I was the only Indian working with 4 other Chinese group members. Secondly I have learnt a better way to coordinate with the people I am working with. Lastly it has improved my skills for working in a team with such diverse culture.

My communication skills, knowledge of new technology (wiki), and team work skills have been improved.

It enhanced my ability for research and critical thinking. Team work ability has been improved too.

One student questioned whether he or she increased skills needed to be an accountant:

I suppose that my communication skills have been increased during the process of doing this assignment. Furthermore, I have to admit that now I have a better understanding of IASB and accounting policies after finishing this group assignment. But I didn’t think that my other skills that I need to be a good accountant in the future have clearly increased.

It could be argued that if this student’s communication skills have increased and they have a better understanding of the role of the IASB (International Accounting Standards Board) then the objectives of the assignment were achieved and that the student is unaware of the value of the experience.

Suggested improvements from students

Students were asked for ways in which they thought the assignment could be improved. The number of comments that indicated the task was too hard, too long, or too unstructured was surprising. In comparison to previous years when students wrote an individual essay, this should have been a relatively easy task. In terms of assessment the easier than usual topic was made up for by the fact that they were also getting assessed on their communication, collaboration, innovativeness and creativeness.

There were also functionality issues that could be improved. Incorporating email into the wiki to notify students when changes have been made may reduce the time between student visits.
One student was concerned with how much emphasis was on contribution as students could delete and replace another student’s work to simply look like they were contributing. However, if students indicated a low contribution by a team member in their peer assessment then the assessor investigated further and looked at exactly what the student contributed and what changes were made. One student commented:

*I think maybe go for the traditional way of doing it or do not emphasize too much the way of marking it is by looking at contribution. People may delete and replace other’s work just in order to show that they were contributing something which is not good for teamwork.*

**Review and reflect upon the changes and repeat cycle if necessary**

Admittedly, using a wiki was a new experience for both the academic staff and the students. Lessons learnt from this experience include:

- Explaining the workings and benefits of a wiki very early in the class. Students were given a quick overview of the use of a wiki, and they were expected to experiment and discover the new technology for themselves, just as they would if faced with a software application they hadn’t used before in the workplace. However, the initial reluctance to do anything for fear of doing it wrong inhibited some groups from making a start. It would be worthwhile spending more time allaying these fears.

- Setting the assignment very early in the semester with a topic the students can start on right away, before they get overwhelmed with other assignment due dates. This was a time management problem on the part of the author who also had to learn how to set up groups and wiki sites in the Blackboard environment. This should not be a problem in the next cycle.

- Groups were assigned at random using the random function in Excel. It is advocated that random selection is fairer than self selection as self selection is difficult for students who do not know others in the class. However, a more effective method may be to assign groups based on some predetermined criteria such as mark aspirations and specific skills. This gives students some choice in the selection and promotes compatible teams (UTS 2007). In future cycles a pre-survey will be conducted and the information gathered used to assign groups.

- As the instructor has access to the wikis, periodic checks can be made of group progress. Marks could be assigned for early contributions as this may encourage students to make an early start, thus promoting time management skills. Continuous feedback could also
be left directly on the wiki site which would encourage students and promote a positive and interesting learning environment.

**Conclusion**

The problem of graduates not having the attributes required by the university and the accounting profession has been on the academic and professional agenda for decades. How to solve this problem is not going to happen in one class in one semester, however, if academics think beyond the traditional delivery methods the tides can change. This problem is not restricted to accounting graduates and these ideas are transferable across disciplines.

In this instance the author designed an assessment piece that first got the students to look at graduate attributes required by employers and to evaluate if they themselves possessed those attributes. A group assignment set in a ‘real world’ environment was introduced that required the students to think outside the square. The students introduced themselves, discussed the task, shared the results of their research and wrote up their finding at the same time as learning to use a new collaborative technology tool; a wiki. While students found the task daunting at first and were hesitant to start, the results indicate that once they met their team members online and got started the majority enjoyed the experience.

The author intends to continue giving group assignments using a wiki and also introducing other innovative teaching techniques. What are otherwise ‘dry’ and ‘uninteresting’ classes can be made exciting and interesting with a little creative thought and planning. For a first trial of this new and innovative method of completing assignments, and given the added complexity that arises with nearly all international students, on the whole it was felt that students demonstrated an improved level of communication and collaboration skills. Judging from their comments, the majority did feel as though they improved in these areas, hence the objectives of the assignment were met.

**References**


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