Industry facilitated case-based learning in accounting education

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Higher education providers are facing increasing demands to ensure graduates are prepared for the complexities of a globalized, changing and dynamic workforce. Accounting educators grapple with finding ways to develop discipline and employability skills within the curriculum to prepare students for the workforce within the limited resources available to them. This paper addresses recent calls for a range of non-placement work-integrated learning (NPWIL) strategies in accounting education, by outlining how industry partners co-designed and facilitated a case-based project in an accounting subject. NPWIL experiences engage industry partners to shape, contextualize and support student learning in an inclusive and flexible format. The paper offers recommendations for designing industry facilitated case-based learning into existing curricular and advice for accounting educators to support their students' career readiness.

Keywords: Non-placement WIL, action research, industry engagement, graduate skills, employability, inclusive education

There is little doubt that higher education providers have shifted towards promoting career readiness and employability skills within curricular (Jackson & Meek, 2021). While such capacities were once considered an add-on or outside the scope of content material, practice-based pedagogies and career development knowledge and aptitudes now feature prominently in many tertiary degrees. In accounting education, there has been long debate for the inclusion of greater practical and generic skill development within degree programs to prepare students with both accounting concepts and competencies (Stanley & Xu, 2019). Yet however long and arduous this premise for curriculum redesign may be, in practice, the accounting curriculum still largely overlooks the inclusion of employability development (Jackson & Wilton, 2017).

A leading pedagogical strategy to enhance employability skills is work-integrated learning (WIL). WIL is an approach that engages students in practices and applications of work within or alongside industry partners and work. WIL is recognized around the world and across disciplines and is often best known for long-term industry and/or community engagement in placements or internships. However, WIL is a broad term, and is not only designated to the physical workplace. Students can also explore alternative spaces for work, such as in the classroom, online or in simulated scenarios. Those work-integrated strategies that are not workplace-based over a sustained period of time are referred to as non-placement work-integrated learning (NPWIL). NPWIL describes educational activities that offer authentic experiences to apply discipline knowledge to practice with involvement from an industry partner (Dean et al., 2020). Examples of NPWIL may include industry or community projects, online industry experiences, fieldwork or simulations.

The value of NPWIL for supporting students for future work is still emerging as research expands and focuses on evaluating innovative forms of NPWIL. This is in part due to the rapid uptake of NPWIL online strategies during the move to remote learning due to the COVID-19 pandemic in 2020. It is also escalating because of the flexibility and inclusiveness of NPWIL that can provide access to industry

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partners and to performing work practices for all students in a degree program. This inclusiveness extends particularly to international students who are often unable to secure in-person WIL due to visa, language and employer return on investment issues (Gribble et al., 2015). Recently, Jackson and Meek (2021, p. 79) urged accounting educators, professional bodies and industry partners, to consider alternative models of WIL in order to "identify ways to make valuable space in accounting curriculum for a broader spectrum of WIL activities across the life of the degree." This call to action was premised by concerns that WIL activities, such as placements, may disadvantage equity groups. What is needed are emerging modes of WIL that enable all students to participate and leverage the benefits, including networking, employability development and career development learning (Jackson & Meek, 2021). Therefore, there remains scope to investigate how to embed NPWIL into accounting education including exemplars of industry collaboration in the design, facilitation and provision of feedback through authentic accounting work practices.

The aim of this paper is to offer a case study of how an academic engaged with industry partners to redesign a content-focused accounting subject, positioned within the financial planning major, into a practical and industry relevant degree to enable students to develop authentic work-based skills. This paper outlines the processes, principles and NPWIL pedagogy of curriculum transformation. It closes with reflections on the value of NPWIL into degrees that are already established and offers recommendations to accounting educators for embedding employability and fostering partnerships in accounting teaching and learning.

WIL IN ACCOUNTING AND FINANCIAL PLANNING

Since the mid-1980s, employers, professional associations and academics have urged higher education institutions to pay closer attention to the development of relevant professional competencies for accounting and finance graduates (Bui & Porter, 2007). A perceived expectation-performance gap in accounting education has emerged in research, outlining student's lack of preparedness due to curriculum housing an imbalance of theory and technical skills, over other generic and interpersonal skills (Bui & Porter, 2007; Herbert et al., 2020; Sin et al., 2012; Stanley & Xu, 2019). Employers believe that it is the role of universities to prepare students to be capable and confident members of the workforce, which includes having access to career development and networking to learn core employability skills (Andrews & Higson, 2008). Accounting students have expressed their need to develop employability skills within their studies and find them valuable for gaining access to potential employment and career path insights (Gracia, 2010; Jackson & Wilton, 2017; Subramaniam & Freudenberg, 2007).

The preparation of accounting and finance students for work becomes increasingly important as the nature of accounting and finance work continues to shift. Globalization and the uptake of technological innovations demands a new set of proficiencies from employees in order to adapt to changes in the workplace (Winterton & Turner, 2019). For example, digitalized accounting activities and other new work methods are diminishing many entry-level work roles, making many graduate positions highly competitive (Herbert et al., 2020). Given the disruptive nature of Industry 4.0, heralded as the fourth industrial revolution comprising pervasive technological changes including automation, digitization interconnectivity and real-time data (Winterton & Turner, 2019), and the impact of COVID-19 shifting work into online modes, it is essential that universities are responsive in order to align education with the realities of contemporary and emerging work (Dean & Campbell, 2020).

To address these concerns and support students' work-readiness, educators have employed practice-based pedagogies such as WIL. While WIL is not a core or mandated part of accounting or finance tertiary education, studies in business and accounting education support the integration of WIL within degree programs (Andrews & Higson, 2008). Strategic-decision makers in accountancy programs in Australian universities have stated that WIL programs are important and should be made available to students (Stanley & Xu, 2019). Echoing this sentiment are professional associations, with Certified Practicing Accountants (CPA) Australia, first recognizing WIL in their professional accreditation guidelines in 2012 (Stanley & Xu, 2019). The Financial Planning Education Council (FPEC) accreditation guidelines go further to expect "that some WIL activities (such as guest industry lecturers, authentic assessment, etc.) will be included in the program" (FPEC, 2017, p. 24).

WIL in accounting and finance degrees has offered a range of benefits to students. Although there are few studies specifically in financial planning, those that explore WIL and other experiential modes of learning promote it as a useful pedagogy for developing employability skills (Brimble at al., 2012; Rossetto & Murphy, 2010; Teale, 2013). Over the past decade or so, studies have emerged investigating aspects of WIL in accounting education for applications to real work problems or practices (Jackson & Collings, 2018; Stanley & Marsden, 2012) that advocate for the importance of industry involvement for student development (Brimble et al., 2012; Gribble et al., 2015; Leong & Kavanagh, 2013; Jackson & Collings, 2018).

In order for WIL to deliver benefits to students, industry partners need to play a core role in the design and facilitation of learning experiences. Leong and Kavanagh (2013) assert that it is not for educators to ensure students possess the transdisciplinary skills demanded by employers, but it is their responsibility to provide opportunities within a broader collaboration with partners, to work toward student success through activities such as WIL. Brimble et al. (2012) concur by claiming that the financial planning curriculum requires collaboration between higher education and industry. Herbert et al. (2020, p. 206) take issue with relying on classroom tutors to integrate work and learning, stating that tutors are in a better position to mentor and assist students to translate experiences, even work experiences outside university, into productive reflection of pre-professional identity and career. However, it should be the role of accounting educators, employers and professional bodies to support students in work-based learning (Herbert et al., 2020).

Given there is no requirement for mandatory WIL in undergraduate professional accounting education degrees in English-speaking countries such as the United States, United Kingdom, Ireland and Australia (Jackson & Wilton, 2017), there needs to be stronger emphasis on assisting educators to design authentic work experiences. Finding opportunities to collaborate with professional associations and industry partners, for instance through co-designing a WIL experience, is important in order to expose students to workplace requirements. There is interest in accounting education research that looks at shorter, for credit, authentic work experiences to see if the wider objective of WIL can be achieved without the resource intensity of internships (Stanley & Xu, 2019). To enhance student confidence and promote career development learning, accounting educators must look beyond placement models of WIL and consider other strategies for gaining relevant work experience (Jackson & Wilton, 2017; Jackson & Meek, 2020).

Non-Placement Work-Integrated Learning

Broadly, across the field of WIL there is interest in NPWIL strategies and research. In their Special Issue: Responding to COVID-19: Understanding and conceptualizing challenges for work-integrated

learning, editors of the *International Journal of Work-Integrated Learning*, Zegwaard et al. (2020, p. 324), argue "it is now time to focus on further developing and expanding non-placement forms of WIL and subject the practice to critical scholarly research and discussion." Around a similar time, editors for the Special Issue: Advancing non-placement work-integrated learning across the degree, of the *Journal of University Teaching and Learning Practice*, Dean et al. (2020, p. 1) proposed "the uptake of non-placement learning activities presents an opportunity to investigate the benefits, utility and innovation of this growing pedagogy to contribute meaningful insights to higher education scholarship and practice."

In accounting education, Jackson and Meek (2021) elaborate on the need for alternative models of WIL and propose seven activities that require varying levels of industry participation and that take place in various settings. These include digital game-based learning (including video games and simulations), mentoring, problem-based learning, consulting, incubators, service learning (community projects) and other innovative models such as hack-a-thons and competitions. These activities can occur in a physical workplace, online or inside a classroom and include contributions from an industry partner.

Over the past decade or so, a small number of empirical studies in accounting and finance education have explored NPWIL strategies and student learning. One example is Freudenberg et al. (2010), who designed a student-industry conference for financial planning students to engage with industry experts and practice presentation skills. This research found that the conference had a positive influence on student learning and motivation. Earlier, Subramaniam and Freudenberg (2007) implemented a two-stage module using information sessions, networking sessions, industry panels and workshops for final year accounting students to interact with accounting professionals and learn more about the profession. They discovered that these engagements enhanced students' self-efficacy and career readiness. Elsewhere, Leong and Kavanagh (2013) embedded scaffolded WIL activities across an accounting degree to develop essential discipline knowledge and transferable generic skills. They argued there is value in providing a range of experiences, such as tasks that focus on a single competency, through to industry projects and into work-based placements.

Given that there are only a few examples of NPWIL in accounting and finance education, there is opportunity to unpack how to embed NPWIL into curriculum to complement discipline content and assist in practicing work-based skills. Jackson and Meek (2021) present this as a challenge, one that is at odds with an already crowded curriculum and that needs to work within the requirements of program accreditation. Yet it is also beneficial, as many NPWIL offerings can be implemented at scale and are more inclusive of students. Therefore, this paper will now focus on how a NPWIL strategy was designed and implemented within a financial planning degree program.

IMPLEMENTING NPWIL INTO ACCOUNTING AND FINANCE CURRICULUM: CASE STUDY

The Bachelor of Commerce at the University of Wollongong is an undergraduate qualification comprising three years of full-time study. The financial planning major within the bachelor degree is designed to teach complex discipline skills such as taxation, legislation, investment and portfolio analysis and estate planning.

The impetus for this case study, was the transition of a new educator into an existing subject named 'Taxation for Financial Planners', coordinated by the accounting discipline. An initial overview of the subject revealed an emphasis on assessments that were essay, exam and tutorial preparation based. What was missing were opportunities to apply discipline and generic skills through practical assessments, and an overall lack of opportunity for preparing career-ready graduates. After initially

mapping the Financial Planning major, it was revealed that across the eight subjects required for the major (one law, one accounting and six finance), the assessments were as follows:

- Seven tutorial preparation tasks (written)
- Two tutorial presentations (oral)
- Four multiple choice exams
- Seven essays/reports (written)
- Eight final exams

There was limited reference to problem-solving, critical and creative thinking (one assessment utilized reflective practice) or collaborative social skills (one assessment across the entire degree involved teamwork). What was apparent from this mapping, was that the major was not providing authentic assessments to give students the opportunity to integrate and connect to the practice of financial planning. This authenticity is essential for preparing students for workplace practice.

After seeking guidance from the university's WIL Committee, the educator revised the curriculum within her purview, and devised a new assessment to replace the essay. The new assessment was designed from inception to have industry collaboration and implementation. Reaching out to local business leaders, the educator made contact with four industry partners: the head of financial planning at a bank, a senior manager of tax from a local Big 4 firm, a national manager of lending from a bank, and a local financial planner who owned his own firm. Due to COVID-19 disruptions regarding funding, time and opportunity, the first two partners could no longer participate, so the assessment was built and administered with the help of the national manager (Andrew) and the local financial planner (Mark). Pseudonyms have been used.

The development of the NPWIL activity evolved through negotiation, collaboration and reference to WIL pedagogy and contemporary literature in WIL. Through iterative discussions, a new form of NPWIL activity emerged that fit the purpose and context of the subject. Named here as industry facilitated case-based learning, the NPWIL activity combines elements of problem-based learning, simulation, case-based learning, group work and industry projects. However, unlike live case studies (Schonell & Macklin, 2019), the case studies in this activity are drawn from industry to replicate an industry problem and are presented as part of a typical financial planning scenario of advising a client. In this activity though, the industry partners are the 'clients' in the simulation. This simulation is preceded with industry workshops for students to get to know the partners, contemplate possible career pathways and begin developing employability skills. The workshop plays an important role for students to gain the trust of the industry partners prior to the case-based learning simulation. Figure 1 below highlights the series of strategies employed to focus on skill development and engagement with industry partners and the sections below unpack each main step.

FIGURE 1: Non-placement work-integrated learning (NPWIL) strategies embedded into accounting curriculum.

Industry-Led Workshops

Students need to be supported in their learning, and understanding that assessing for transdisciplinary skills without scaffolding such skills into curriculum would not have intended pedagogical outcomes, a more structured framework was sought (Leong & Kavanagh, 2013). A structured framework with appropriate scaffolding ensures "learners can gradually build confidence and learn the career building/management skills they need" (Leong & Kavanagh, 2013, p. 3) and recognizes the importance of designing skills development as an integral part of WIL that becomes embedded in the learning experience, rather than a 'bolt on' experience (Patrick et al., 2009). This was achieved through two workshops, developed after the educator used findings from the literature review to determine which soft skills would be assessed, namely professionalism, communication, preparedness and teamwork. These skills were built into a marking rubric. From there, the coordinator, Andrew and Mark worked backwards to build the workshops, focusing on developing these skills from an industry perspective, informed by research. Andrew and Mark each gave a workshop focusing on skills of client relations (comprising preparedness and teamwork) and professionalism (encompassing communication and rapport) respectively, in close collaboration with the coordinator. In this way, the practical information was given within real-world contexts by industry practitioners, while adhering to the desired learning outcomes of the subject and the skills specifically required for the WIL assessment.

The students had opportunities to engage with each other and the industry professionals during the workshops through breakout sessions. The coordinator also attended and helped guide content through questions and suggestions for interactive elements. The workshops concluded with question and answer (Q & A) sessions, which allowed students to converse with industry and ask questions they found pertinent. The questions students were enquiring into were often outside the scope of assessment and topic content, and focused more on the lived experience of the professional and job prospects. The workshop slides and presentations were recorded and made available as resources for students.

Practice Assessment

After the two workshops, students were provided with a practice case study designed to simulate a real problem, which would be similar to the assessment question. The case materials were developed in close collaboration with industry professionals, which proved to highlight both the differences in theory and praxis, and also the differences between accounting and financial planning. Originally, the coordinator wanted to implement a questioning style case study, similar to that of Stanley and Marsden (2012). This would involve the case study 'missing' information which the students needed to ask of the clients to complete the assessment. Upon discussions, industry professionals outlined that the use of questioning in financial planning, as opposed to accounting, was less important. Clients tended to come with appropriate materials which did not require extensive interrogation from the advisors. Andrew and Mark suggested that rapport, rather than questioning, was an essential skill that many graduate financial planners lacked. Therefore, the assessment was given greater authenticity through the inclusion of the industry professionals, giving students an opportunity to further develop the skill of rapport, which was specifically assessed in the marking rubric and scaffolded in the workshops. The case study was redesigned to include all information and focus instead on those core skills of professionalism (incorporating rapport), communication and preparedness.

Students were placed into small groups comprising three or four people. The educator released the practice case studies prior to the assessment study, to give students an opportunity to practice being their future professional selves in a low-stakes environment, during their tutorials. This allowed the students and educator to troubleshoot any issues well in advance of the summative assessment. Prior to the practice tutorial, students worked in groups to form solutions to the case studies, then were split into 2-3 groups during the tutorials, taking it in turns to practice delivering the advice in a client-advisor simulation. When acting as the client, members of the peer-group used the marking rubric to give feedback to the peer-group acting as advisor, giving students an opportunity to reflect on the process and learn from each other. The coordinator also gave feedback, guiding students into reflective practice by asking the students to reflect on what the other group could improve on, and what they did well.

Group Presentation and Report

Following the practice tutorials, students were given two weeks to work in their groups to find a solution to the WIL case study and strategize on how to run the client-advisor meeting. Each client-advisor meeting brought Andrew and Mark back to the online classroom, acting as the clients, reinforcing the strong industry-university connection. While the coordinator was in every meeting assessing the students, the industry professionals, in their capacity as clients, also gave non-mark related feedback to the students, enabling them to grow professionally through each iteration with feedback practiced and received.

Students then submitted a group report detailing their calculations and workings for the problem question to demonstrate their strong discipline knowledge, which was worth half of the total assessment marks for the NPWIL task (the other half given to transdisciplinary skills during the simulation). This was the only aspect of the assignment that was a group mark, as the oral component was individually based (though based also on group dynamics).

Student Reflections

Students then filled out a Reflection Template as another method to scaffold their learning by introducing them to the concept of a reflection and giving 'prompts' as to what this could entail. There was space for the students to review the other students in their group, and to also consider how the assessment had developed their professional skills. Reflections were not assessed, but mandatory for passing the assessment. Students could opt in for this reflection to be included as part of the research data for this study by clicking on a check box in the PDF Reflection Template they filled out and submitted to indicate consent. Student responses which did not click on this check box were excluded.

ACTION RESEARCH METHODOLOGY

This study employed an action research methodology which was considered appropriate for examining the impact of the design and implementation of the industry facilitated case-based learning. Action research involves a systematic process of inquiry that centers on seeking solutions, identifying local problems without concern for generalizing the findings, and focusing on participants experienced reality (Daff, 2013, p. 568). Research is undertaken by an insider (the coordinator) and the participants are chosen according to the intentions of the study (Ary et al., 2009). The researchers followed Creswell's (2012, pp. 589-590) structure to indicate a general approach to action research:

1. Determine if action research is the best research design for the project
2. Identify the problem that is to be studied
3. Locate the resources that will help address the problem
4. Identify the information that will be gathered
5. Implement data collection
6. Analyze the data
7. Develop a plan of action
8. Implement the plan and reflect

First, action research was determined as the appropriate methodology as it is "undertaken by teachers to determine the effectiveness of a specific teaching intervention in a particular setting" (Drew et al., 2008, p. 12). Second, the mapping of assessments had revealed an over reliance on written tasks and little attention of applying skills and generic skills development. This prompted thought on how to mobilize these intentions through assessments that aimed to develop both disciplinary and transdisciplinary skills.

Third, acknowledging that this undertaking would require collaboration between the University and industry, specific resources were sought to enable the successful implementation of the program. An educational strategies and development grant was targeted to fund the project, which provided the means to secure industry engagement, and allowed the educator teaching relief to undertake the significant subject redesign. With grant funding, industry professionals who work in accounting, financial planning, business development and tax were contacted and invited to collaborate and co-

design authentic activities. After COVID-19 financial difficulties the grant funding was not released, resulting in securing only half of the invited collaborators.

Directed accordingly, the coordinator then worked with the industry professionals on developing workshops centered on those skills, while highlighting other skills such as communication, interpersonal skills and teamwork. To evaluate the initiative, questionnaires were administered before and after the WIL activities, after COVID-19 budgetary restrictions disabled the focus groups. Developed following the approach of Stanley and Marsden (2012), these questionnaires focused on the benefits of the assessment and the relevance to learning work practice and were applied over one semester with the targeted cohort, the administration in accordance with University of Wollongong's ethical requirements (Ethics Number 2020/216). Students completed the feedback questionnaires online, with the initial survey opening in week four, and closing in week seven. The post-task survey was administered in the final tutorial class of the year, a week after all of the WIL tasks were due. Following similar studies (Dolce et al., 2019; Jackling & De Lange, 2009; Jackson & Collings, 2018), students were asked a variety of open and closed questions involving a 7-point Likert-type scale. The qualitative data collated from the written comments in the questionnaire capture a range of student experiences and provide richer data about how students perceive value in learning and give insight into the reasoning behind their choices. Analysis of the written comments was facilitated through thematic analysis and the inductive method as proposed by Boyatzis (1998). This involved sensing themes, doing it reliably, developing codes, and interpreting the information and themes in the theoretical context.

FINDINGS THROUGH STUDENT REFLECTIONS AND FEEDBACK

Pre-Activity Reflections

Before the assessment began, students were asked two reflective survey questions to help elicit perceptions on their preparedness for work in the degree. Students were asked *What could teacher's do to improve your employability?* A range of open text responses were recorded however the strongest theme was that students felt there was still a lack of opportunity for practicing accounting work:

> Particular to accounting, more emphasis and development with practical accounting skills rather than focusing solely on theory. What are we going to do when we work, write an essay? This is always a let down to employers when interviewing, having no experience with actual accounting application.

Another student highlighted that skills development was largely left unplanned, stating "specify best practice for team work, rather than leaving it to chance". Several others wrote similar sentiments highlighting a lack of "practical assignments where we have to apply our knowledge" and the need to "gain more practical skills".

Engaging with industry professionals was the second most common response with students encouraging "real-world experience and interaction". Another student suggests this could be addressed with more guest lecturers or networking events. They highlight: "Uni must become an environment that heavily overlaps with industry to provide the smoothest transition to the workforce and provide students with street smarts to go with their book smarts"

This real work integration is a gap echoed by students who highlighted that they want further clarification on the expectations of industry professionals and opportunities to have conversations with

experts. Another student suggested "Perhaps more discussion about the real world? Sometimes it feels like what is on paper doesn't completely translate to the real world." This gap is further reflected by the comment "I don't know whether I am currently employable based on my degree."

Students were also asked before the subject began on the types of assessments the university could offer to better prepare students for professional roles. One student drew forward the notion of balancing theoretical knowledge with applications stating: "A mix of technical/disciplinary knowledge and practical outworking's that are relevant to the workplace. They need to be balanced, can't just be practical without the demonstration of knowledge."

With the exception of this comment desiring a balance of assessments, all other students called for greater emphasis on practical assessments. This overwhelming response is a significant cry for degree transformation based on application and practical relevance. Examples from students included to look at employability skills such as well-planned and supported teamwork activities, workplace tools/software such as Xero and MYOB and oral assessments to combat the overemphasis on written work.

A variety of NPWIL activities were also suggested here. These included simulations, client-based problems, professional writing replicating workplace tasks, role plays, guest lecturers, internships and placements. Two students mentioned the need for career development learning by interacting with industry professionals and real clients, with one suggesting: "Students could be put in front of real clients with no pressure to fulfil their brief, but then retain real world intellectual property to use to become more employable and could be recognized by employers through their uni assignments."

Speaking directly to work after graduation, one student specified that there is a very real gap in providing practical assessments and industry exposure in accounting and that has instilled a sense of unpreparedness for work. They said, "Some students find it hard to make the leap because they don't feel like they yet have the knowledge to work practically in the industry". This highlights the need for more practical and industry engaged assessments such as NPWIL activities.

Although plans for the NPWIL activity had already begun and industry professionals engaged, this initial feedback was reflected upon prior to the implementation of the subjects and NPWIL strategy. For example, this information was shared with industry partners and some steps were also taken to ensure scaffolding and support of the teamwork activity.

Post-Activity Feedback

Student feedback was again sought after the assessment through a survey to serve as a loop back into subject improvement as part of the action research cycle. Eighteen students responded to the post-activity survey which asked their perceptions on a number of items relating to the activity and their learning. Of these, seventeen agreed that the industry facilitated case-based project improved their disciplinary skills with one undecided response. Seventeen students also agreed that they will be able to apply skills from this subject to new situations, with one student again indicating they were undecided.

Students were also asked two open text responses on their experiences. The first open question inquired into which aspect of the subject students found most helpful to their learning. The responses here were brief and unsurprising. Two students mentioned the lecture notes and tutorial, while two other students thought it was a combination of all activities that contributed to their learning. One said:

> I think it was a combination of all these things - mostly the way that the subject seemed to cater well for different learning styles and give opportunity for people to study in different ways that suit them (pre-recorded lectures to watch in your own time, tutorial questions, knowledge checks, textbook, etc.)

The remaining fourteen students said explicitly "the WIL task" with one saying, "it's more relevant than an essay".

The second open question asked students for suggestions for future improvements to the NPWIL activity that the educator and partners could use to help shape future offerings. The dominant theme that emerged here was more time in the meeting with simulated clients. Students requested more time than the 10 minutes allocated to "actually build a relationship" because "I was very rushed and therefore didn't have a lot of time for the 'clients' to get to know me, or for me to display as much interpersonal skills as I would have liked." Another student suggested gaining feedback from the client immediately after the session would have been valuable while another explained in more detail the need for exemplars:

> The time constraint was very necessary given the restrictions of zoom and the size of the class, but our group felt like we couldn't cover everything in enough depth with the time constraints. We also weren't sure going into the meeting how much engagement we would have with the clients. Maybe seeing an example or having more opportunity to practice could have helped

Several other smaller recommendations were mentioned including moving the workshops and client meetings to campus-based interactions. Another student suggested having another practice session. One student offered their positive feedback:

> It's good for now and different to a standard essay. I value any work experience we could obtain while at uni so I much preferred this over an essay or a test where we have to remember information as opposed to applying it.

In total, the student feedback and reflections provides valuable feedback on the inclusion of industry facilitated case-based learning.

EDUCATOR REFLECTIONS ON NON-PLACEMENT WORK-INTEGRATED LEARNING ACTIVITY

In line with the action research methodology, the data was a source of useful information to reflect on the benefits, challenges and future steps for adopting this WIL activity. First, it was recognized that this activity was received positively by students. Several students juxtaposed existing assessments, such as writing essays, to highlight their preference for industry facilitated case-based learning. These insights are echoed in previous studies transforming accounting curricular through WIL (Elijido-Ten & Kloot, 2015; MacDonald et al., 2014; Stanley & Xu, 2019). Two key thoughts can be drawn out on this positive reception relating to the degree to which this assessment enabled greater authenticity of accounting practice and relevance to future professional work. Although utilizing simulation activities, students had the opportunity to apply technical knowledge, rather than repeat and recall knowledge, in a situation that also called upon generic skills such as interpersonal, presentation and communication skills. While practiced in a safe environment, the perceived importance was heightened because industry professionals were the client and recipient of advice in the scenario. This simulation was an opportunity for authentic practice to relay complex technical knowledge to a client and the

development of skills. It was relevant to the type of work that students might experience upon graduation and employment in the industry.

Second, the WIL activity enabled students to receive feedback from industry professionals. It was observed that during the simulations, the industry partners tended to provide feedback that directly related to the work through explicit connections to applications in their job. This feedback was perceived as valuable to students however several requested for more time for this process which is something to consider for the next iteration.

Third, consistent with studies that endorse the involvement of industry partners through WIL activities (Brimble et al., 2012; Freudenberg et al., 2010; Jackson & Meek, 2021; Leong & Kavanagh, 2013), direct benefits to engaging with industry partners were observed. Informally, industry partners highlighted their enjoyment for engaging with students in the workshops and how valuable it was to play the role of client to watch first hand student professional practice. It was pleasing to note that as a result of this activity, one student has been offered a job by the industry partners. There was also the benefit of professional socialization through role-modelling, exposure to, and adoption of, the values of their future profession. This has helped students foster a sense of belonging as they were able to connect and commit to their chosen profession. Finally, from the educator's perspective, this activity has helped to better understand how to translate formal learning outcomes into better alignment with work practice.

Given the student feedback and author reflections, there are several things the educators will do differently for the next iteration of industry facilitated case-based learning. The first is to consider making the simulation sessions longer to allow for immediate feedback from industry partners. Without restrictions around campus-based classes, the same model will be implemented in a campus classroom setting. More attention to setting up the groups will be offered through online resources, including earlier clarification of expectations around group communications and functions. This also relates to emphasizing the value of the practice sessions that take place before the client simulations as a space to gain peer feedback and make evaluative judgments on their own performance of the work task.

RECOMMENDATIONS

This study has demonstrated a new model, industry facilitated case-based learning, for transforming accounting education to account for greater authenticity and relevance to discipline practice. Industry facilitated case-based learning combines educator and industry feedback in a safe place where students have the opportunity to practice conveying technical knowledge to different audiences. Accounting educators are encouraged to consider the degree to which their curriculum provides students space for the development of employability skills, application of discipline knowledge and engagement with industry partners. This study has shown that NPWIL works effectively as cased-based learning with industry and that WIL can be achieved with little resourcing.

The authors invite accounting educators to reflect on their curriculum design and consider "to what extent does this assessment represent what happens in practice?" While calls are still being made for accounting education to increase the relevance of the degree to work (Jackson & Meek, 2021), transforming curriculum through NPWIL has been shown as advantageous for student learning and work-readiness. It is recommended that accounting educators consider their degree programs within the context of contemporary applications of skills and knowledge, and purposefully scaffold skills across the degree to ensure students have multiple opportunities to practice and apply skills.

It is also recommended that if accounting educators are contemplating transforming curriculum, early connections with industry partners are vital. Educators may think about their professional networks to examine who they may invite. Ideally, planning for this activity would take place six months before session to allow time for co-design of activities. Scheduling dates for assessments and workshops requires negotiation between the industry partners' availability, the educator, and the university schedule and study pattern. Therefore, the earlier these dates can be arranged the better it will be for planning how to scaffold assessments and workshops.

In terms of sustainability, and particularly in context of higher education budgetary constraints due to COVID-19, this project can be implemented with limited resources. It is worth noting that the initial planning, sourcing of industry partners and execution may be time consuming. Therefore educators may consider implementing the project in phases or investigate whether teaching relief may be possible to facilitate the introduction of case-based learning. Seeking industry partners who can see the value of the partnership and for student learning is ideal, rather than using remuneration as an incentive would suit those without financial resources. For this, the authors suggest contacting alumni as possible collaborators who may feel a greater sense of responsibility to give back to their institution. It is also suggested for those who are very resource and time poor that the workshops be recorded and used as a resource for future cohorts.

It is also important for accounting educators to see their role as more facilitative in NPWIL activities. Earlier on in the subject, educators will have more presence, providing feedback in the practice sessions for example. However, the simulation allows students to take more ownership of their learning, positioning the educator as an observer to learning and allowing students and industry partners to negotiate the space. Relinquishing this control over the formal learning environment may be challenging, however it is important for students to have more authority in WIL spaces to develop their professional identity.

CONCLUSIONS

It is apparent that the rapid technological and work changes that have occurred over the last decade are forcing new ways of thinking, teaching and learning to ensure that universities remain relevant (Dean & Campbell, 2020). It is no longer enough to teach the discipline knowledge in lecture halls, with focused textbook questions during tutorials. University educators need to think more broadly about the skills they wish to develop in their students, and the ways in which assessment tasks can support this. In addition, educators need to think beyond placement WIL and the benefits of NPWIL in not only providing authentic assessment tasks but also as a more inclusive and flexible mode of WIL (Dean et al., 2020).

This paper has outlined how a subject was transformed to deliver transdisciplinary skills development by enriching the authenticity and praxis of assessment tasks through industry collaboration using NPWIL. Students should have opportunities for professional socialization and to practice real-world skills in relatively low-stakes environments, with the permission and authority to occupy their space as future professional selves. It is clear that students appreciate these opportunities, and would seek them out in other subjects in their degree. Despite issues concerning COVID-19 and moving assessments online, students have benefitted from the richer and more practical delivery of assessments that tie University learning to practice.

New applications of NPWIL can seek similar industry facilitation, both in case-based and non-case-based learning. Industry informal feedback on assessments, the hosting of workshops that scaffold

transdisciplinary skills, Q & A sessions, guest lectures, co-design of assessment tasks or acting in simulations all provide different opportunities for industry engagement and diverse connections to the university and students. These facilitations can also be further developed and implemented through an online medium, more popular than ever due to COVID-19 face-to-face disruptions. Future research could focus on further inclusive and flexible NPWIL in different modes for educators who are time, funding or space in curriculum poor, to disseminate as educators seek further possibilities for placing career readiness and employability in degree programs.

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