

Work-integrated learning for career clarification: Lessons from an Indigenous pre-accounting enabling program

GUZYAL HILL¹

ALISON REEDY

Charles Darwin University, Darwin, Australia

JOANNE FORREST

Batchelor Institute of Indigenous Tertiary Education, Darwin, Australia

REUBEN BOLT

Charles Darwin University, Darwin, Australia

This is a case study of the Indigenous Pre-Accounting Enabling Program. With less than 100 self-identified Indigenous² registered accountants in Australia, the accounting profession has capacity to provide opportunities for more Indigenous people. Highlighting the critical nature of Work-Integrated Learning (WIL) in making visible the stories of professions for career clarification and introducing students to the bigger picture of the accounting profession, can add to the design knowledge of what works, for WIL programs, in other universities and professions.

Keywords: Indigenous allyship, enabling program, accounting, pre-professional identity, non-placement WIL

This article examines the case of the inaugural Indigenous Pre-Accounting Enabling Program at Charles Darwin University in late 2020. The program was initiated at the request of two national Indigenous finance organizations, the Traditional Credit Union and the Aboriginal Investment Group, with a strong presence in northern Australia, who seek to employ Indigenous accounting graduates (Hill et al., in press). The aim of the program was to introduce Indigenous students to the accounting profession and stimulate their interest in enrolling in and gaining qualifications in accounting, through Higher Education degrees or Vocational Education and Training certificates. Early industry engagement informed the design of the program as a model of work-integrated learning (WIL), which from the outset, made visible the stories of Indigenous accountants and businesses and the value of this work to the wider First Nations community. The program encompassed aspects of WIL that are currently gaining recognition: the critical nature of early career clarification in forming pre-professional identity; and challenging deficit narratives about Indigenous capability in accounting practices (Jackson & Meek, 2021). In addition, the goals of the program align with the National Agreement on Closing the Gap that identifies an imperative for greater economic participation of Indigenous people in Australia (Australian Government, n.d.).

In this paper, we discuss the lessons learned through the planning and delivery of the program and highlight some of its benefits and challenges. The lessons learned include the importance of early industry engagement with students. This contributed to career clarification in ways that were unforeseen for both students and the university. Accountants in different work roles provided genuine role-modelling, so students could see themselves in the profession. Engagement with industry also

¹ Corresponding author, Guzyal Hill: Guzyal.Hill@cdu.edu.au

²The authors use the terms 'Indigenous' 'First Nations' and 'Aboriginal and Torres Strait Islander' interchangeably throughout this paper, to refer to the original inhabitants and their descendants of the land now known as Australia, connecting with Article 3 of The United Nations Declaration on the Rights of Indigenous Peoples. We acknowledge the traditional lands of the Larrakia People, where this inaugural Indigenous Pre-Accounting Enabling Program was designed and delivered. In respect, we acknowledge the traditional lands of all participants, locally, nationally, and internationally.

shaped university staff understandings of what type of graduate skills industry was looking for. This engagement enabled clearer career pathway conversations between staff and Indigenous students and enhanced clarity around what it looked like to be a job-ready graduate. For some students already in employment, the program provided an opportunity to enrich existing connections with employers and boost career opportunities within their organizations. The program also created new connections leading to internships and progression into further education for students who were not yet employed. These connections boosted students' resilience in learning, due to receiving guidance and support during the crucial transition periods in the first year of study: transition into learning, forming their student identity and into becoming a professional (Milliken et al., 2021, p.51).

Indigenous allyship, in the context of this program, was a practice of holding space for Indigenous role models to mentor and guide Indigenous students in and around the discipline of accounting. Non-Indigenous academic staff created and resourced this safe space of learning to connect students with the discipline. Intentional design acknowledged students' agency through the nurturing of WIL experiential learning by doing pedagogy, and doing together practice, as referred to in Hogue and Forrest (2019), positioning students as experts in their own lives. This social justice practice, of working together in allyship, for Indigenous students, opened up new possibilities to be actualized in future design, practices and engagement in higher education when working with Indigenous students, mentors and stakeholders.

The Accounting Profession and Indigenous Accountants

There are less than one hundred self-identified Indigenous registered accountants in Australia (Parkes, 2018) compared to an estimate in the Core List database of 200,000 non-Indigenous accountants in the field. This underrepresentation of Indigenous accountants as well as a shortage of accountants overall means that the accounting profession in Australia has the capacity to employ more Indigenous people who are interested in studying accounting. The reasons for low numbers of Indigenous people entering the accounting profession are complex and numerous, particularly in relation to culture and identity and how these factors influence career choice and study progression (Lombardi & Clayton, 2006).

It is clear that there is a chasm between Indigenous Australians' traditional cultural and social values and western-capitalist accounting values. A study by Rkein and Norris (2018) shows that students who choose accounting perceive it as a career that provides them with material success, wealth, ambition, and individual independence. These values conflict with notions of Indigenous cultural identity which are more concerned with kinship, relatedness, community and belonging to the land rather than with material possessions, ownership, individual control and other mainstream capitalistic values of individual wealth (Rkein & Norris, 2018).

The Importance of Career Clarification

The importance of building career clarification prior to entering into an accounting degree is important when considering the barriers Indigenous students face in relation to entry and completion of higher education (Department of Education, Skills and Employment, 2020). The Review of Australian Higher Education (Bradley et al., 2008) identified the most disadvantaged groups in higher education to be Indigenous Australians, people with low socioeconomic status, and those coming from regional and remote areas. In 2021, Indigenous educational disadvantage remains "among the most pressing and persistent public policy challenges in Australia" (Fahey, 2021, p. 1). In addition to generic barriers such as the systemic issues of equity and access (Frawley et al., 2017) and digital barriers (Reedy, 2019), there continue to be obstacles specific to Indigenous people and the accounting profession. First, there is a

lack of awareness of the profession in remote Indigenous communities (Rkein & Norris, 2012, p. 105). In contrast, urban Indigenous students have some knowledge of the accounting profession and consider some skills of the profession useful for the community (Rkein & Norris, 2012, p. 107). However, accounting overall is not perceived to be an attractive choice of profession. Both urban and remote Indigenous students “dislike the notion of spending their working hours in an office” (Rkein & Norris, 2012, p. 103). Second, it is difficult to teach accounting ‘by doing’ as it requires students to first learn the underpinning concepts and principles (Rkein & Norris, 2012, p. 105). This speaks to the need to rethink accounting pedagogy. Third, the relevance of accounting to the community is unclear:

The Indigenous students who did study accounting at school identified the relevance and usefulness of accounting... but did not see a need to go beyond the introductory accounting that was part of a high-school course or one or two units of accounting in a degree. (Rkein & Norris, 2012, p. 105)

Finally, there is inequity within the hidden curriculum in Western accounting education. This is reflected in “the daily dilemma faced by Indigenous students when participating in mainstream educational institutions” (Rkein & Norris, 2012, p. 105). The hidden curriculum in accounting is embedded in the Western culture values and hierarchies that are ingrained in the discipline and in accounting education (Margolis, 2001, p.18). Hence, it is important to support Indigenous students and motivate them through career clarification early in an accounting program. As with underrepresentation in STEM disciplines, strategies to increase representation in accounting include “multi-layered support... to increase students’ self-confidence and interest” (Campbell & Chang, 2021, p.67).

As Nelson Mandela famously said in 1990, “Education is the most powerful weapon which you can use to change the world” (as cited in Ratcliffe, 2017, quotation 5). However, choosing an education pathway that leads to a fulfilling career can be difficult, particularly without a clear understanding of what a job entails and what career pathways exist. The participation rate in employment in 2020 for Indigenous Australians was around 49% as compared to 75% for non-Indigenous populations (Australian Government, 2020). Participation in the workforce brings with it a range of benefits that include financial and economic security, improved health and social and emotional wellbeing, higher living standards and provides the means for self-determination (Australian Government, 2020). Although office-based careers may not be to everyone’s taste, the accounting profession is changing and moving away from the office and closer to the community it serves (Jeacle, 2008).

Education has an important role to play in enhancing the lives of Aboriginal people, and there is a clear case for growing enabling opportunities such as the Indigenous Pre-Accounting Enabling Program. The program helps students to clarify and define their career pathways early in their education journeys with the anticipated outcome of increasing enrolment, progression and graduation from accounting degrees and courses at the sponsoring university. Addressing the high demand for the services of Indigenous professionals also aligns with increased self-determination of Indigenous people in an array of businesses and organizations.

LITERATURE REVIEW

Work-Integrated Learning for Career Clarification

Work-integrated learning (WIL) is an umbrella term that encompasses the integration of academic knowledge with practical workplace learning and can take place in a range of forms (Winberg et al.,

2011). WIL is usually associated with preparing students for the workplace, to ensure students are job-ready and have the graduate attributes required by industry, such as teamwork and communication skills (Winberg et al., 2011). However, WIL is also an approach that can assist students in clarifying their career aspirations and developing a pre-professional identity in their chosen field (Zegwaard & Coll, 2011; Jackson, 2017a, 2017b).

Often students commence higher education study with only “vague notions of intended career paths” (Zegwaard & Coll, 2011, p. 282), making it important to engage students early in their higher education courses to assist them achieve career clarity. One approach to achieving this is through providing students with opportunities to engage with their intended profession through work integrated learning. Combining career development learning with WIL has been found to assist students develop “realistic aspirations based on sound information” (Reddan & Rauchle, 2017, p. 129). WIL motivates students to explore career options and to build on their knowledge as they come to understand the career possibilities open to them (Reddan & Rauchle, 2017).

Pre-Professional Identity

It is a responsibility of higher education institutions “to properly socialize students in their intended occupation” (Jackson 2017a, p.834). This socialization helps students to develop a pre-professional identity that provides direction and motivation during their studies. The development of a pre-professional identity is achieved through the process of socialization into a profession by connecting students with “the core values, expectations and behaviors” (Jackson, 2017a, p. 835) of the collective, which allows the student to better understand that profession. Work related experiences via WIL provide opportunities for this socialization to take place. In particular, students’ familiarity with the work environment enhances their pre-professional identity, as do interactions with people involved in the profession (Tomlinson & Jackson, 2021). The development of a pre-professional identity is described as having multiple benefits for students. This includes “a positive impact on academic success [and] engagement in learning” (Jackson, 2017a, p. 835), as well as enhancing student motivation, confidence (Tomlinson & Jackson, 2021; Zegwaard & McCurdy, 2014), persistence and self-authorship or control over one’s own destiny (Nadelson et al., 2015).

Work-Integrated Learning and Diversity

WIL is particularly important for students from low socio-economic backgrounds and from equity groups, including Aboriginal and Torres Strait Islander students (Harvey et al., 2017; Reddan & Rauchle, 2017). Employability is “not a neutral concept, because... some student groups benefit more than others from traditional institutional strategies” (Harvey et al., 2017, p. 6). That is, access and equity issues are inherent in some forms of WIL, such as work placements due to their unpaid nature which disadvantages students who are not able to forgo paid work to participate. Other problems include “systemic prejudices, including biases about students’ motivations [and] capabilities” (Lloyd et al., 2019, p. 1) and discriminatory practices in locating work placements as “recruitment and employability are driven by practices that privilege high social capital” (Lloyd et al., 2019, p. 1), meaning that those people with strong social networks are at an advantage in seeking work placements. These problems point to the importance of innovative models of WIL that do not exploit or disadvantage equity students. A report into equity and employability in higher education recommends “tailoring employability initiatives to specific equity groups” (Harvey et al., 2017, p. 9). One such program that does this is the Indigenous Pre-Accounting Enabling Program (the case study for this paper), which

provides the opportunity for Aboriginal and Torres Strait Islander students to explore accounting as a career option in a culturally safe environment.

The Role for Allyship in Work-Integrated Learning

The Indigenous Pre-Accounting Enabling Program provides an ideal opportunity to explore the philosophical underpinnings of Indigenous allyship practices and how they can be positively framed through WIL for career clarification. Invisible barriers to WIL may be experienced in environments that are not underpinned by Indigenous allyship, and these can present racial, emotional and spiritual triggers of threat or vulnerability, leading to disengagement and/or confrontation. Discriminatory interactions, whether conscious or unconscious, have been recorded at “interpersonal, institutional, and systemic levels...where there are humiliating or shaming events, and where students observe or experience harm to other people of color due to both real and perceived racism and discrimination” (Stevenson, 2014 as cited in Ravitch, 2020, p. 7). The role of Indigenous allyship is a new area of investigation in WIL in Australia. It was evident in this case study that even when students were engaged in the program, the structural inequities inherent in Western institutions, presented invisible systemic barriers that threatened student identity and values. However, systemic exclusion was averted through the presence of allies who were involved at the times when emotional vulnerability was exposed, to have the deep listening critical conversations (Brearley & Hamm, 2013) and to work alongside the students. The role of Indigenous allyship in the Indigenous Pre-Accounting Enabling Program heralds a change of thinking and operational engagement with all stakeholders. With intentional design, the program acknowledges Indigenous contributions to the accounting profession and introduces ways the profession can support self-determination and the creation of financial wealth. Lombardi (2016) of Deakin University reminds us how accounting was once used as a tool to create deficit narratives, and that it was a colonizer’s stratagem of disempowerment, contravening the United Nations Declaration of Indigenous Peoples (p. 1320). Lombardi signposts that, equally, accounting by Indigenous people, for Indigenous people, can turn history on its head, to “potentially be used to open the door to decision-making positions that will arguably expedite the path to empowerment” (p. 1321).

Deficit narratives have a detrimental impact on Indigenous peoples, especially approaches that remain largely informed by Western concepts of individualized rationality (Bryant et al., 2021). Bryant et al. (2021) argues, in relation to the discipline of Indigenous health, that sociocultural approaches are better able to capture Indigenous ways of knowing and wellbeing (p. 1405). Learning across disciplines about what works and what does not work will help to dispel existing deficit narratives about Indigenous students, while Indigenous allyship provides a language and practice of traversing this fraught historical post-colonial landscape and positions the Indigenous Pre-Accounting Enabling Program to work collegially with stakeholders and open the doors to aspiring Indigenous accountants.

THE CASE STUDY

Establishment of the Indigenous Pre-Accounting Enabling Program

The Indigenous Pre-Accounting Enabling Program was established after the university received requests from two national Indigenous finance organizations, the Traditional Credit Union and the Aboriginal Investment Group, to increase Indigenous graduates in accounting. University student statistics demonstrated that the number of Indigenous graduates from accounting and business degrees was very low. The leadership team in the university’s business college was concerned with these statistics and committed to creating an enabling program to increase Indigenous entry into those degrees. The university was able to tap into Indigenous and non-Indigenous businesses within its

existing networks who were already supporting WIL placements. With these businesses the specialized task of developing relevant curriculum commenced. Opportunities for career clarification were built into the program by embedding excursions and campus visits by businesses. This gave business owners a space to connect with students, the next generation of accounting professionals.

The program's design included attracting students into an accounting degree through collaboration with Indigenous mentors, industry, and the profession. Students entering the program were not already enrolled in the university, so the program was tailored to assist students to consider enrolling into accounting qualifications.

Indigenous Role Models as Mentors and Partners

The originality of the program was in the early involvement of Indigenous accountants as role models, as well as inviting Indigenous corporations, regulators of Indigenous businesses (such as the Office of the Registrar of Indigenous Corporations) and accreditation bodies such as the Chartered Professional Accountants and Chartered Accountants to be involved. The Indigenous role models and business owners were involved from the inception of the program to provide advice on culturally safe practices well before the program began. The partners of the program were the organizations that contributed to the development of the program in the most active manner through giving lectures, organizing excursions, providing financial investments and donations to ensure success of the program and student development.

Diversity and Profiles of Students

The program attracted fourteen Indigenous students from remote, rural, and urban locations ranging in age from 17 to more than 60 years old. Some students were already employed by organizations that partnered in the design and delivery of the program. These students used the program as an opportunity to build their confidence before enrolling into a course to obtain formal qualifications. Some of the students already had years of experience in the accounting field. Other students had very little knowledge about accounting before starting the program. Yet, by the end of the program they all understood how the profession opened doors to further opportunities, and every student enrolled wanted to become an accountant. All fourteen students graduated from the program and were offered enrolment into Certificate III in Accounts Administration, Certificate IV in Accounting and Bookkeeping or the Bachelor of Accounting. The opportunity to enter into accounting pathways at a variety of levels was a benefit of situating the course within a dual sector university, offering both Vocational Education (VET) and Training and Higher Education qualifications. All of the students transitioned into an accounting degree or pathway. This exemplary outcome indicates the importance of ensuring attraction and retention of Indigenous students into accounting studies at different qualification levels. Retention of those students was enhanced by working collaboratively with Indigenous support services to ensure students had ongoing access to academic, financial, social, and cultural support (Taylor et al., 2019).

Description of the Indigenous Pre-Accounting Enabling Program

The Indigenous Pre-Accounting Enabling Program was a three-and-a-half week intensive program with subsequent mentorship of the students through Indigenous student services within the university. Over the weeks of the intensive program students participated in a range of scheduled activities (Table 1). These included presentations from lecturers who highlighted the importance of studying their respective units in the accounting and business degrees, visits from Indigenous accountants, CEOs,

Indigenous accounting students, and Indigenous business champions. They also worked on assignments using MS Word and Excel. They were exposed to accounting as a flexible qualification that provides a variety of professional opportunities. The students saw the relevance of accountancy in many industries and in private practice for the provision of professional advice to corporations large and small, and to individual sole traders. Excursions to business offices provided an opportunity for students to see their future selves working in those roles. Some students took photos of themselves in those offices and used them as screensavers. Students learned about the impact accountants have on Indigenous communities, and the importance of Indigenous people developing financial management skills to support the collective Indigenous goal of self-determination. The program raised serious and significant questions and conversations about power and control and how that comes with financial confidence.

The program was designed to be interactive and focused on skills development rather than simply knowledge acquisition. Facilitators demonstrated skills themselves and used role play, group work and active movement in the teaching environment. A spiral learning method (Bruner, 1960) was used, which gave students multiple opportunities to practice and demonstrate skills. Site visits and visits from companies made learning tangible, providing a visible connection with the university, strengthened relationships with businesses, the organizers of the program and the students themselves. The program had a focus on creating a culturally safe learning space through engagement and interaction with existing Indigenous students, Indigenous leaders and accounting practitioners. The program was also intended to create curiosity about the accounting profession. This was achieved through thoughtful physical presentation of the learning space, with displays of products from local Indigenous businesses, a poster recognizing Indigenous accounting, and displays of Indigenous business and mentor profiles.

A key component or feature of the program was the fast turn-around of assessment and evaluation results throughout the program. This enabled students to incorporate feedback into assessment tasks while it was still fresh in their memories. Significantly, it served as a self-monitoring strategy of their progress. Students also worked on actual assessment tasks from previous-year accounting units. This gave them an accurate picture of the types of tasks that they would be expected to do if they enrolled in the degree.

Key learning principles embedded in the course included:

- Learning through doing: learning was active, not passive;
- Lecturers demonstrating skills: learners were given the opportunity to observe skills before being asked to practice those skills;
- Spiral learning: learners had multiple opportunities to practice new skills and observe others;
- Two-way learning: Indigenous knowledge and perspectives were valued and incorporated into discussions; new ideas were discussed by comparing and contrasting Indigenous perspectives;
- Strength-based: activities began with what students already knew and were confident with, building into new skills areas. Instilling confidence was a key component of each teaching activity; and
- Collaboration: Students worked together to make each other successful rather than competing against each other.

Table 1 provides examples of the learning activities that students had the opportunity to engage in during the program.

TABLE 1: Examples of the learning activities for students.

Day	Time	Activity
Thursday Week 1	9:00	Language, Literacy and Numeracy self-assessment
	11:00	Companies, Corporations, Being Money Smart and Financial Wellbeing – visit from the Office of the Registrar of Indigenous Corporations and Australian Securities and Investments Commission
	13:00	My Money Dream – Introduction from the Chief Executive Officer, First Nations Foundation
	13:00-16:00	My Money Dream - Budget learning activity
Friday Week 1	9:00 -16:00	Pudakul cultural tour day trip
Tuesday to Thursday Week 2	9:00-15:00	MS Word and MS Excel skill building that is necessary to study accounting
Thursday Week 2	9:00-15:00	Assignment 1 – Invoice and Sales and Marketing Charts are due
Friday Week 3	9:00-14:00	Excursion to Deloitte office
Monday Week 4	11:00	Treaty Commission excursion
	13:00-16:00	Meet your first-year lecturer and sample of the assignment/exam task
Wednesday Week 4	9- 10:30	Work on Assignment 2 from the Indigenous Student Success Services office
	11:00	Presentation- Day in the life of a Price Waterhouse Cooper Indigenous consultant
	13:00	Aboriginal Investment Group – Laundromat in the communities learning activity
Thursday Week 4	11:00-12:00	Exams and exam preparation tips from the Indigenous Student Success Services office
	13:00-16:00	Visit to Paperbark Woman business

It was important that students who did not feel ready for study or decided they did not wish to pursue a business or accounting degree, were provided with exit opportunities into other programs of study that did not make them feel shame or a sense of failure. This was an extremely important strategy and included the provision of information about VET qualifications that would ultimately serve as a pathway to future degrees. This approach respected student choice through the framing and practice of Indigenous allyship.

Indigenous role models from local businesses were an important part of the program. The commitment of role models to growing Indigenous accountants was evident in their welcome to students at the start of the program in November 2020:

If we really want to be able to increase the wealth of our communities so that we can properly manage our extensive land, our businesses, our not-for-profit organizations and our other resources, we need to increase the number of our people that have financial literacy and accounting skills. We need people who can move into investment areas, manage our taxes, who can understand how we can grow from owning money as individuals and businesses to building on our land and other resources. I believe that the Indigenous Pre-accounting Enabling Program will help us move forward – and faster - if it is able to continue next year and the year after and then become an ongoing part of the way forward for our people.

Typically, Indigenous people are pigeonholed into the disciplines of arts or sport, so it's time to change the narrative, show the world that amongst us are incredible corporate financial controllers, remarkable accountants, amazing bookkeepers, and brilliant business managers waiting to be discovered.

Programs such as the Indigenous Pre-Accounting Enabling Program are important for a number of reasons; not only do they provide opportunities to experience higher education for the first time but they give us new experiences that can potentially change the trajectory of our career-paths, and lives more generally. From my own personal experience, I know our disadvantage is real. However, I also believe that we have the power to make the necessary changes that will benefit our mobs, and I firmly believe that education is the game changer for closing the many gaps between Indigenous and non-Indigenous Australians. I encourage you to grasp all opportunities that present and make it happen!

LESSONS LEARNED

The planning and delivery of the program brought with it many lessons highlighting the benefits and challenges of the program which can be used to inform its further development, including obtaining formal accreditation and monitoring its continuous improvement. The lessons learned have the potential to assist in the design and delivery of WIL programs for other universities, interested in enhancing career clarification, for Indigenous students in accounting and other professions.

Collaborate and Communicate

The importance of collaboration and effective communication between university, partners and students cannot be underestimated. This collaboration is the fulcrum of the program. Without this collaboration, the value of the program diminishes. Therefore, significant effort, diplomacy and tact is essential to ensure success. Examples of collaboration and communication with partners included regular meetings to discuss the progress of the program (2-3 a year, in addition to more active engagement during the intensive program), invitation of partners to opening and closing ceremonies and emails with updates about important milestones. Examples of collaboration and communication with students included use of emails to start building the community of students two months prior to the start of the program and use of social media. A dedicated closed Facebook group was created where students could share photos and impressions related to the program, in addition to a WhatsApp group to allow for instant communication during the intensive program.

Utilize Existing Networks

Interconnectivity is created through the spirit of Indigenous allyship on multiple levels - between people, organizations and governments. If the program is to be replicated elsewhere, then we recommend drawing on existing networks rather than establishing networks from scratch. The Indigenous role-models were the key to this program's success and these leaders were already working in the community. As the Indigenous business community in the location is not large, the role models were located through referral. Some of the events already taking place provided links into the Indigenous business community, such as Black Coffee, networks aimed at discussing reconciliation, and other Indigenous Leadership and Business events and forums. The program partners self-selected to be an active part in the program by choosing to engage in the development of curriculum, organizing excursions, and offering to provide financial and non-financial contribution to the program.

Use Graphic Metaphors

Metaphors have long been established as a solid method for culturally responsive teaching (Yunkaporta & Kirby, 2011). The ability to translate knowledge through metaphors and concept maps gives students confidence in the ability to understand the learning material through a Western lens (McMahon et al., 2021).

Use Spiral Learning and Culturally Empowered Learning Methods to Drive the Curriculum

The necessity of developing curriculum and research in line with culture is widely acknowledged (Fredericks, 2007; Martin, 2006). The students were given an opportunity to learn what accounting was through spiral learning methods. First, the students were introduced to the concept through text in the learning program. Then, students listened to multiple presentations of what accounting means for different guest lecturers. The students then had an opportunity to see accountants working in their offices and engage with them in professional conversations. The assessment included an essay on a topic that students could select themselves. The most popular topic selected by students was 'Why we need more Indigenous accountants'.

Work with the Community

Collaborative approaches to education need to focus on working "within a community as opposed to upon it" (Louth, 2012, p. 1). Working with the community took place through sharing the students' journeys with the community through traditional and social media. The benefits for the university and partners included building positive goodwill with the community and with students, which helped to remove barriers and stereotypes of the universities being a 'white' institution. The partners' and university demonstrated that universities are for all, and Indigenous students belong and thrive in universities, especially in circumstances where success looks different for everybody.

Highlight the Benefits and Challenges of Participation in The Program

In the delivery of the inaugural program, the benefits included career clarification and the beginnings of a pre-professional identity as an accountant. Connecting with industry also created opportunities for student internships and apprenticeships. A surprising outcome of the program was reconnection of students with members of their families who had achieved highly recognized positions in business or industry. The students knew of these members of extended family but prior to the program they

had not been at the forefront of their mind. The challenges for students included being away from the family, and the emotional rollercoaster of learning.

Engage a Psychologist or Counsellor to be Available During the Program

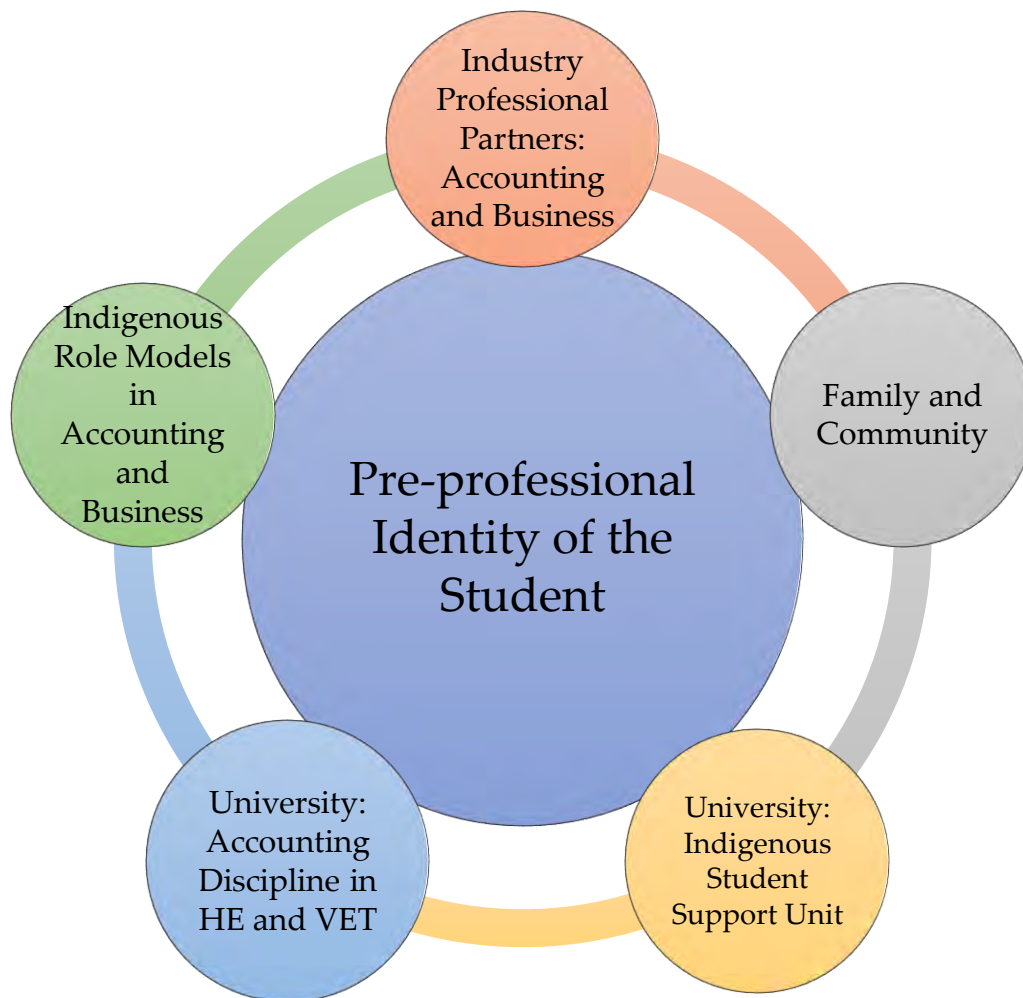
Students need additional support while coming face to face with the gaps in education they may have. Considering most students who entered the program were mature age, additional shame might be associated with learning as an older person (Page & Asmar, 2008; Rose et al., 2008; Slatyer et al., 2016). The high intensity of the program due to its delivery timeframe and the diverse group needs necessitated extensive pastoral care with students of all ages.

Involve Family and Supportive Friends of Students from the Outset

Studying for a degree is a journey that requires substantial support. Within the program this involvement took place through an opening ceremony and a graduation ceremony to celebrate the launch of a new career journey, and personal and collective achievement. The ceremonies also provided an opportunity for media involvement to showcase positive developments, as well as social media posts that activated further sharing through the supportive social and familial circles of the students.

The relational nature of the program design is illustrated in Figure 1, which is a conceptualization of the key elements that led to success in the Indigenous Pre-Accounting Enabling Program. It shows the heart of the program, with the aim of instilling a pre-professional identity that focuses students' career aspirations on the accounting profession. This requires a collaborative and relational approach in the design and delivery of the program between industry partners, Indigenous role models in accounting and business, and with different areas of the university. These collaborations provided interwoven strands of disciplinary knowledge, teaching and learning support, and workplace knowledge. Importantly, this conceptualization recognizes the importance of the students' own networks (i.e., family and community) in championing their involvement in an accounting career. The pastoral support was further enhanced by engagement of the existing Indigenous student support unit within the university.

FIGURE 1: Key elements for success in the Indigenous pre-accounting enabling program.



CONCLUSION AND FURTHER DIRECTIONS

This article presents the case of the inaugural Indigenous Pre-Accounting Enabling Program as an exemplar of non-placement WIL, that assists Indigenous participants to gain career clarification and develop a pre-professional identity as an accountant. The program was offered to Indigenous people who were considering applying for entry in an accounting degree or certificate. The Indigenous Pre-Accounting Enabling Program ran as an intensive program and introduced students to the field of accounting studies. The students heard from Indigenous accountants and business owners during site visits to businesses. Students were also engaged in learning activities that prepared them for successful participation in an accounting program, by exploring foundational accounting concepts as well as developing initial study skills, writing and numeracy skills, and through introduction to the use of Microsoft programs like Word and Excel, that are needed for successful future study.

Reflection and feedback on the inaugural program will lead to its further development, including its proposed accreditation as a standard offering of the university as part of a suite of pathway enabling

courses. Accreditation will allow students to access financial assistance, such as through AbStudy payment, the Indigenous Tutorial Scheme and Away From Base travel and accommodation funding. In the long term, the program could be enhanced by incorporating an apprenticeship element, as this would allow partner businesses to access benefits offered by the government in upskilling Indigenous employees who are already working in finance and accounting departments within their organizations.

The program is a model of non-placement WIL, targeted to equity students to enhance their interest in undertaking an accounting degree. The collaboration with industry in its design and delivery, and its philosophical underpinnings in Indigenous allyship and doing together practice (Hogue & Forrest, 2019), represent an innovative and culturally sound approach to career clarification. This model of WIL practice challenges deficit narratives about Indigenous capability in accounting, through an intentional process of Indigenous allyship that is informed by social justice outcomes and meaningful relationships between Indigenous students, Indigenous role models, businesses, and community. This program contributes to a vision of increased numbers of Indigenous people who can see themselves as accountants and who go on to choose accounting as their profession.

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STATEMENT OF PLACE

Guzyal Hill

Dr Guzyal Hill is a senior lecturer and foundational coordinator of the Indigenous Pre-Accounting Enabling Program at CDU. Guzyal is a member of the Tatar ethnic minority group and was born in Kazakhstan. She is incredibly grateful to now live, work and raise family on Larrakia country.

Alison Reedy

Dr Alison Reedy is a seventh generation Australian of English, Irish, Scottish, and German descent who lives and works on Larrakia land. She is an educator with expertise in online learning design, assessment design and Indigenous education. Alison is a researcher and evaluator with the Northern Territory Government and is an adjunct researcher at Charles Darwin University.

Joanne Forrest

Joanne Forrest is of Scottish and Irish decent, born in New Zealand, and educated on the land of the Yugambah Language People, where she feels at home. Emerging from her career as an enabling

educator since 1998, her PhD seeks to understand the phenomena of Indigenous allyship, through the lived experiences of both Indigenous students and academics in the Northern Territory higher education sector.

Reuben Bolt

Professor Reuben Bolt is a descendant of the Yuin/Wandandian and Ngarigo peoples and is the first person of Aboriginal heritage to graduate with a PhD at the Faculty of Health Sciences, the University of Sydney. He brings more than 20 years' experience within the higher education sector in Australia spanning teaching, research and leadership on Indigenous issues. Professor Reuben Bolt is the Deputy Vice-Chancellor First Nations Leadership at Charles Darwin University.

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