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Title Page

Title of the Paper:

Bridging the gap: engaging in scholarship with accountancy employers to enhance understanding of skills development and employability.

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Bridging the gap: Engaging in scholarship with accountancy employers to enhance understanding of skills development and employability

Abstract

This paper reports on the author's experiences of working with accountancy employers to develop a deeper understanding of skills development and employability in the accountancy profession.

It notes that while there is a well-developed literature that examines skills development amongst university accounting students, there is also evidence of a gap between skills development in the university setting and the reported experiences of new entrants into the accountancy profession. The paper examines the nature of this gap and attempts to bridge it, using the experiences of working together with employers.

The evidence from this study is that accountancy employers seek new recruits with the capacity to establish professional credibility amongst colleagues and clients through their attitudes and behaviours, something subtly different from much of the literature which focuses on the importance of discrete generic skills.

Keywords:

Engagement, employers, enhancement, student, learning, employability

Introduction

One of the primary aims of Accounting Education: an International Journal is to be: “a forum for the exchange of ideas, experiences, opinions and research results relating to the preparation of students for careers in accounting.” Accounting Education, Aims and Scope (2014). Accordingly, a review of past issues of this journal (and others in the field of accounting, business and education) identifies a number of studies which address the issue of preparing students for careers in accounting by considering the range of personal and professional skills that university students need to possess in order to be successful in professional life.

When reviewing these papers, three overarching themes emerge. Firstly, the development of personal and professional skills amongst students is important if university is to prepare students adequately for careers in accounting (for example, Crawford, Helliard and Monk, 2011; De Lange, Jackling and Gut, 2006; Morgan, 1997). Secondly, for those students who enter the profession by training with professional firms, the process of socialisation and learning in context is an important element in the successful transition of a new recruit into professional life (for example, Anderson-Gough, Grey and Robson, 2000, 2002; Grey, 1998; Hamilton, 2012). Thirdly, there is evidence that a gap exists between personal and professional skills development as it is conceived in higher education and how it is practiced in the workplace (for example, Bui and Porter, 2010; Colley, James, Diment and Tedder, 2003; Jones, 2010).

Using the model of engaged scholarship as a reference point, this paper reports on an attempt to bridge that gap by working directly together with accounting employers over a period of three years. The catalyst for this engagement activity came from my desire to incorporate a personal and professional skills development module into a new Postgraduate Diploma at a research intensive university in the North of England. I am unaware of any other papers in the field of accounting education where the author has engaged so directly over a period of years to establish a joint programme of activities with practitioners for the benefit of students. Accordingly, the paper examines an area that is both relevant and pertinent as well as being under researched.

The paper is structured as follows. The next section considers the literature, discussing the three overarching themes referred to above, namely: skills development at university; the

process of transition into the workplace; the view that there is a gap between the perspectives of academics and practitioners in terms of graduate skills and attributes. In the following two sections, the paper discusses the research approach adopted and the key themes emerging in the data. The key finding of this paper is that the primary capability sought by the accountancy employers involved in this study, is the capacity of new recruits to establish professional credibility amongst colleagues and clients, a process that requires the individual to demonstrate a range of attributes, attitudes and behaviours. It is noted that this is (subtly) different from the conception of employability skills found in much of the existing literature which emphasises the acquisition of generic skills to demonstrate the capability to be a competent accountant.

Skills Development and Transition into the Profession: The Literature and the Issues.

This section will place the paper in the context of the existing literature.

Skills Development at University

A number of papers have sought to identify the personal and professional skills that accounting students need to develop in order to enhance their employability (Crawford et al., 2011; De Lange *et al.*, 2006; Morgan, 1997). Broadly, these studies come to similar conclusions about the kinds of skills required, typically involving the areas of commercial awareness, inter-personal and team working skills, communication and presentation, self-management, analytical and problem solving skills.

Other papers have reported on how these skills might be developed through specific initiatives or innovations which have been designed to integrate skills development within the curriculum (Gammie, Gammie and Cargill, 2002; Kennedy and Dull, 2008; Stoner and Milner, 2010). However, researchers have reported that such integration is not without difficulty. For example, Knight and Yorke (2003) discuss how key skills are sometimes packaged into separate modules, with the result that they become marginalised from the rest of the curriculum. Meanwhile Atkins (1999) challenges the proposition that employability is enhanced by the adoption of skills into the undergraduate curriculum, arguing that:

Many of the gains in confidence and maturity reported by students as a consequence of being at university can be attributed to their lives outside the formal curriculum as much as their learning experiences within it. (p.276.)

As an alternative to skills development within the curriculum, other authors have confirmed the value of extra-curricula participation and/or work placement experience as a vehicle for learning and personal development (Gracia, 2010; Jackling and McDowall, 2008; Tonge and Willett, 2011).

Overall, there is a consensus in the literature on the importance of personal and professional skills development at university, even though there are differing views as to how this might be best accomplished. Thus, having established the importance of this area, I will now move on to discuss what happens once the student enters the workplace.

Transition into the Workplace - Learning in Context

The emotional aspects of transition into a new environment can be significant. For example, new undergraduates arriving at university for the first time have reported strong emotions contributing to alternating feelings of engagement and alienation (Beard, Clegg and Smith, 2007; Christie, Tett, Cree, Hounsell and McCune, 2008; Palmer, O’Kane and Owens, 2009; Tinto, 1975).

Gracia (2010) discusses similar themes when reporting on the experiences of Accounting and Finance undergraduates who undertook a year-long sandwich placement as part of their degree programme. She acknowledges the importance of the development of defined generic skills but she also emphasises the importance of socio-cultural factors. Indeed, she argues that students who adopt a more experiential approach, integrating with the organisation and its ways of working, are more likely to feel a sense of engagement with their placement experiences and less likely to experience feelings of discomfort and alienation.

Such findings are consistent with Grey (1998) who argues that:

Being a professional in the (accountancy) firm is understood ... as being more to do with ways of conducting oneself than with the possession of technical knowledge or being certified to practice. (p.569.)

Similar perspectives are provided by Anderson-Gough *et al.*, 2000, 2002; Coffey, 1994; Hamilton, 2012. All of these studies discuss how successful integration of the individual into their work environment depends upon the individual engaging with workplace culture and values. Typically, new entrants can expect to be shaped by the prevailing culture and values as part of a socialisation process.

This perspective is also consistent with a number of influential theories which examine learning and personal development. Bronfenbrenner's (1994, 1999) bioecological model of human development proposes that over time development occurs as a result of increasingly complex, reciprocal interactions between an individual and their immediate environment, such interactions involving two-way initiation and feedback as the individual engages with and becomes shaped by their environment.

This view is also consistent with the concept of situating learning in communities of practice (Lave, 1991; Lave and Wenger, 1991), while the importance of reciprocal interactions between an individual and their environment, corresponds very closely with Kolb and Kolb's (2005) framework for understanding learning. Meanwhile Krathwohl, Bloom and Masia's (1964) conception of the affective domain examines the interaction between learning and emotion, proposing that a learner can progress upwards through a hierarchy of outcomes with "receiving" at the lowest level and "characterisation", which involves the internalisation of disciplinary values, at the highest level.

Taken together these studies underline the significance that emotion and individual engagement have to the successful integration of an individual into a new environment.

A Gap between Skills Development at University and Workplace Practice?

While some authors have sought to link the perspectives of academics and employers (Jackling and De Lange, 2009), there remains a view that a gap exists between the perspectives of practitioners and academics in terms of graduate skills and attributes. This arises from how skills are envisaged in the university setting and how they are practiced in the work place (Colley *et al.*, 2003; Jones, 2010; Wilson, 2011). This gap is unhelpful for students because it poses the risk that skills worked on and developed at university will not transfer readily into the workplace.

The potential for a gap accentuates the need for alignment between university and the work place (Wilson, 2011) as well as suggesting that there is a need for greater communication and engagement between academics and practitioners. For example Bui and Porter (2010) argue that much of the gap between accounting academics and practitioners:

Results primarily from inadequate communication and understanding between the parties. It is therefore suggested that this component may be narrowed by greater interaction. (p.46.)

Indeed, Van de Ven and Johnson (2006) extol the virtues of working together to close this gap by proposing a method of engaged scholarship where academics and practitioners work together to co-produce knowledge. They argue that the mix of experiences and perspectives created by working together can provide greater insight than when either group works alone.

These perspectives lead me to question whether some of the current accounting education literature places too much emphasis on the acquisition of discrete generic skills e.g. commercial awareness, communication and team working skills and insufficient emphasis on more intangible aspects of transition into the profession and what it means to become a chartered accountant e.g. conduct, behaviours and attitudes. Thus I would suggest that a key research question is “what are the skills/personal attributes that an early career accountant needs to be successful in integrating into the accountancy profession?” This research question carries a subtle but very important difference from that of what: “skills are necessary for an individual to possess in order to act as a competent accountant and auditor”, (Crawford *et al.*, 2011, p. 115).

The first question is directed towards whether successful transition into the accountancy profession requires a new entrant to establish professional credibility i.e. convincing colleagues and clients that the new entrant belongs and has the capacity to become a professionally qualified accountant. This contrasts with the second which concentrates more on the question of competency alone i.e. possession of a range of skills; without necessarily exploring the issue of if/how the new entrant convinces colleagues and clients of their ability to deliver these in the workplace.

Research approach

In this section I will set out my research approach. In doing so, I will explain why the approach is appropriate for my research question as well as setting out how the approach taken contributes to bridging the gap between academics and practitioners.

The Initial Project

During 2009 and 2010, I led a project to design and launch a new Postgraduate Diploma in Accounting at a research intensive university in the North of England. The diploma was intended to offer a new route into the profession by offering a one year conversion programme for non-relevant graduates. However, in addition to more traditional, academic accounting modules, I also wanted to include a personal and professional skills module in the curriculum, based on the belief that the development of such skills was important for graduates who wish to enter the profession.

In order to progress matters, I initiated a number of formal and informal contacts with small and medium sized accountancy firms who I had previously identified as likely recruiters of graduates from the Diploma. In doing so the support of the Northern Regional Office of the Institute of Chartered Accountants in England and Wales (ICAEW) was very helpful. The reason for making contact with the employers was that I wanted to understand better their perspective on the contribution of personal and professional skills to the successful transition of new entrants into the accounting profession. Over a 12 month period, contacts via e-mail, telephone and face-to-face in both formal and informal situations became sufficiently well developed to establish an Employers' Panel comprising six accountancy firms, one public sector accountancy employer and one private sector commercial organisation that trains Chartered Accountants.

The Type of Data Needed to Answer my Research Question

While the initial project contributed to the practice of teaching and learning, it was not in itself sufficient to meet the standards of scholarship required for a research article. Accordingly, when reflecting on my experiences of working together with the Employers' Panel over a period of approximately three years, I needed to identify what it was about this approach that gave me access to the type of data best suited to answer my research question.

My primary research question was “what are the skills/personal attributes that an early career accountant needs to be successful in integrating into the accountancy profession?” This question is focused directly on the preparation of students for entry into the profession and less so on the requirement to develop skills to demonstrate on-going professional competence. In order to answer this specific question, I needed access to contextual data about the transition process that takes place for new entrants to the profession as this would shed light on the “how” and “why” aspects of the link between personal and professional skills and transition into the accounting profession.

One route to generate data adopted by a number of papers in the field of skills development is the survey, sometimes supplemented by follow-up interviewees (Crawford *et al.*, 2011; De Lange *et al.*, 2006; Morgan, 1997). Use of survey data has produced strong evidence regarding the importance placed on skills by practitioners as well as contributing to the generalizability of the findings of such studies. However, the purpose of my study was not to challenge the principle of the importance of skills, but to gain additional insight into the role of skills in transition. Accordingly, I was seeking to obtain understanding in context, something that can perhaps be better achieved when one is able to interact with the data, exploring meaning and developing understanding over time (de Vaus, 2001; Grey, 1998; Maxwell, 2005). This suggested that an appropriate approach would be one which allowed for frequent inter-action with the subjects of the research, allowing for the accumulation of a body of data from a variety of sources.

Accessing Inter-active Data in Context: the Engaged Scholarship Model

My review of the literature identified a gap between the experience, perspective and priorities of accounting academics and those of accounting practitioners. The existence of such a gap is important because it poses the risk that the work of accounting academics to develop skills amongst university students is ineffective because the work of academics is not sufficiently well aligned with practice.

The issue of the gap between the academic and the practitioner perspective and the need to identify ways to bridge this gap is discussed, amongst others, by Amabile, Patterson, Mueller, Wojcik, Odomirok, Marsh and Kramer (2001); Mohrman, Gibson and Mohrman (2001); Pfeffer (2007). Van de Ven and Johnson (2006), propose a model of engaged scholarship to bridge the gap. They define engaged scholarship as:

A collaborative form of enquiry in which academics and practitioners leverage their different perspectives and competencies to co-produce knowledge about a complex problem or phenomenon that exists in the conditions of uncertainty found in the world. (p.803.)

Stating further that:

By leveraging their distinct competencies, groups composed of researchers and practitioners have the potential to ground and understand complex problems in ways that are more penetrating and insightful than they would be were either scholars or practitioners to study them alone. (p.803.)

In considering how university accounting education might prepare students for careers in accounting, there is a compelling case for such an engaged collaborative approach as it provides a mechanism to bridge the gap identified in the literature. The approach I took of assembling an Employer's Panel, comprised of organisations likely to recruit graduates from the programme, is consistent with the engaged scholarship model as it involves working together to co-produce knowledge. This knowledge then forms the basis for the curriculum of a taught module which is designed to help prepare students for entry into the accounting profession.

Framing the Data Set as a Case Study

Data was generated by engaging in regular communication with the employers.

Communication took a variety of forms, e-mails, telephone conversations, meetings with panel participants in both formal and informal settings, scheduled bi-annual Employers' Panel meetings and one-to-one interviews. Drawing from multiple sources to understand the dynamics present in a particular setting is an accepted element of case study research (Eisenhardt, 1989). The regularity of contact and variety of interaction produced a diverse and rich data set appropriate to answer the "how" and "why" aspects of my research question (Rowley, 2002). As the activities progressed, the data was analysed to identify key themes emerging and findings were discussed with panel members as part of the collaborative way of working. The formal meetings were used to discuss and summarise progress made and actions to be taken and thus represented a key form of data. These meetings were recorded and transcribed and the data generated in the meetings is used extensively in the next section of the paper.

In Summary

Thus, given the context of this study, I would argue that the approach taken of reporting on a case study based on the use of an engaged scholarship model is appropriate because it provided the opportunity to generate the rich, qualitative data required to answer the “how” and “why” aspects of my principal research question relating to the role of skills and attributes in successful transition into the accountancy profession. Such an approach is consistent with the principles of using a case study approach (Eisenhardt, 1989; Hagg and Hedlund, 1979; Humphrey and Scapens, 1996) with reliance on a single case being justified in this instance because of the additional insight given beyond the existing literature (Rowley, 2002) where the boundaries between the phenomenon and its context are not clearly evident (Yin, 1994).

Analysis of the Data

What Skills and Abilities are Important

The early stages of working with the employers’ panel involved identifying the personal and professional skills that this group of employers looked for when recruiting graduates. Ideas were developed through discussion of employer practices and the past experiences of participants. While there was a high degree of consensus on major themes, there was considerable discussion about the detail, resulting in revision and refinement of the various categories. The outcome of these discussions are set out in figure 1 below:

Communication

- Ability to write letters
- Telephone manner
- Clarity- can explain what they are doing and why to client/manager/team
- Don’t use too many buzz words- keep it simple and specific
- Can manage client relationships- ask the right questions
- In summary - effective verbal and written communication in a professional setting

Intellect and Technical Skills

- Absorb/Digest/Apply technical knowledge rather than just understand it!
- Intellectual flexibility
- Can grasp information quickly (and increasingly so the more senior they get)
- Able to pass exams/good exam technique

- Able to pull accounts together
- Numeracy
- Organizational skills, time management, ability to juggle demands

Team working/Attitude

- Work well with others - don't upset colleagues
- Supportive to colleagues
- Co-operative with different levels of staff
- Do what is asked of them- don't expect to be able to pick/choose work
- Gain respect of colleagues
- Leadership - not so much of an issue at this stage but ownership and responsibility is important
- Able to integrate into range of teams/roles
- Can-do attitude

Commercial /Business Awareness

- Able to see the bigger picture - not focus on detail too much
- Can think outside the box
- Aware that the client pays their wages
- Not too exacting (i.e. don't worry about balancing the last £ - clients won't appreciate this!)
- Awareness of need to network and of where work comes from
- Able to give opinions to clients
- Knowledge of sector/market that client operates in, competitors, market position etc.

X Factor Skills

- Confidence
- Self-awareness
- Professional attitude and outlook
- Personality Fit
- Able to integrate into a range of teams/ roles
- Common Sense

Figure 1 – The Employers' Panel views of key personal and professional skills.

A proportion of the content listed above is similar to that identified in previous studies. While the exact vocabulary may be different, the essence of many of the points is similar to the findings of Crawford *et al.*, 2011; De Lange *et al.*, 2006; Morgan, 1997. However, one important aspect of figure 1 is that it is not just a list of skills. It also contains a number of items that might better be described as attitudes, personal characteristics or behaviours. For example, “doing what is expected of them”, “can-do attitude”, “confidence” and “common sense”. Discussions with panel members underlined how important these were. As a result some of these items were grouped together to form a separate classification of “X Factor

Skills”. There was a feeling that these could be developed through experience and training but they were not skills in the sense of, say, being able to present to a group of people. The discussions identified that these attributes were key to settling into professional life and to establishing professional credibility with colleagues and clients.

Transition into Professional Life

One of the recurring themes during the scheduled bi-annual Employers’ Panel meetings was the importance of the period of initial transition into professional life. This was not always a straight-forward process, as new recruits sometimes struggled to make sense of what was required of them, even though panel members felt that what was being asked was for the most part clear and reasonable.

It's being able to behave professionally going from the classroom environment to the work environment and being able to adapt to different clients and the way that we want them to behave - and that's really key. And it's having the trust that they will do a good job on site when we're not going to be around the whole time and they need that from day one in our department.

Manager from Professional Firm A

Thus there was an emphasis on being reliable and taking responsibility, ensuring that the individual was seen to behave in a professional manner, both in the firm’s offices and while involved in fieldwork at the client’s premises. However, some aspects of this professional behaviour were context specific and could result in situations where new recruits unwittingly did things that seemed unprofessional (and indeed incomprehensible) to more experienced staff.

A lot of our graduates handle payroll records and I've had the point where the payroll records have been left out overnight. So when the client's staff have walked in they have seen the payroll records and that causes an absolute nightmare, from a manager's point of view, having to rectify that issue with the client - it's really bad, I didn't sleep that week-end!

Some of it seems so obvious ... that you don't think you would need to tell them

Manager from Professional Firm A

Participants noted, perhaps understandably, that new recruits would not always know what was expected or required, underlining the importance of the efforts firms made to develop/socialise new employees into professional practice during their training. This mitigated the risk of incidents, like the one referred to in the quote above, while also increasing employees' awareness of what was expected so that they could start to exercise their own judgement concerning suitable conduct and behaviour.

Establishing Professional Credibility - a Vital Part of the Transition Process

The importance of the cultural and behavioural aspects of becoming a professionally qualified accountant were also highlighted, themes that have previously been explored by Grey (1998) and Anderson-Gough *et al.* (2000, 2002), albeit in the context of what are now known as the "Big Four" firms.

The employers reported that new recruits to small and medium sized firms might work closely with a relatively small group of colleagues and clients and that it was very important for the new person to gain the trust and respect of that group. In order to do this, new recruits needed to show a willingness to contribute and integrate, thereby earning trust and respect. This is something that involves demonstrating a set of attitudes and behaviours.

I suppose the ideal person is someone who appreciates that in year one they have to do the bank ticking just because they have to do, but that there is something more interesting lying ahead. And so if they can master the bank ticking first time then they probably won't get it to do again. But if they make it mess of it, they'll have to do it again until they get it right

People have to be able to demonstrate those kind of skills before you can trust them to go on and exercise their judgement elsewhere.

Staff Partner from Professional Firm B

New recruits were also expected to show evidence that they could establish credibility with clients. It would not be unusual for a relatively junior member of staff to be the only representative of the firm on site at any one time and this could lead to inter-action with the owners or senior management of clients at an early stage with an expectation that the member of staff would represent themselves and their firm well. Panel members were looking for evidence that recruits could think about things from their client's perspective.

I think your point about client awareness. I think that is critical at day one. I think they need to understand that. The image of accounting is of someone sat at a computer isn't it? But actually the reality is that whatever you are sending you have to think about the person receiving it. And that from day one, read the letter and think about whether the client can understand it, it's really critical I think for the profession.

Managing Partner from Professional Firm C

And knowing that it's the clients that pay their wages, they don't always make the connection. "Do you know why you get paid?"

Staff Partner from Professional Firm D

Repeated reference was made to the development of client handling skills and these were seen as important from an early stage. Accordingly the importance of trainees being able to build a rapport with client's staff was emphasised.

I think certainly in a practice of our sort of size who are dealing with owner-managed businesses. They want..... someone to bounce ideas off so they'll get an independent well-reasoned judgement or opinion.

Staff Partner from Professional Firm B

Attitudes and Behaviours are Key to Establishing Professional Credibility

There was a clear consensus that, just as establishing professional credibility was a key element of the transition process, so attitudes and behaviours were key to establishing professional credibility. Instances were referred to where new recruits were reluctant to take on important but mundane tasks because they were perceived to be too trivial and/or dull. This was identified as a particular problem amongst trainees in their first year, a time when they were most likely to be asked to complete such tasks, mainly because they were more closely suited to their more limited skills and experience.

I have a colleague who calls them eye rollers. He says: "oh no you haven't recruited another eye roller have you?"

And what you want is a sure I'll get on with it. (Interviewer)

Yes, because that's the kind of person who gets on with it and thinks now get on with it and I know I'll not be asked again.

Staff Partner from Professional Firm B

This point was identified more broadly as an understanding of what professional work involved, with repeated use of the term “ready to work”.

So the context of why am I here and what am I doing ... why does it matter whether or not I come to work? (Interviewer)

To be honest the student we recruited from the course last year - that's the key thing that he had that was lacking in any of the graduates that we have recruited before. He understood that that if he didn't do something, there was a consequence. Most of the graduates that we have had before haven't really understood that, if something is on their desks it matters.

Managing Partner from Professional Firm C

Thus the language used by the employers was more about attitudes and behaviours than it was about skills. Employers were looking for evidence of a willingness to commit to professional behaviours and values and to demonstrate this commitment in how they conducted themselves in the workplace.

Establishing Professional Credibility takes Time and Support

Underpinning the discussions was a recognition that new entrants to the profession needed time and support to settle into professional life. Employers were clear that they had a responsibility to invest time and resources if they were to see their trainees flourish.

It's a two-way process. If we don't invest that time, then our expectations of the member of staff are unrealistic. So we've got to spend the time, speculate to accumulate is the phrase isn't it.

Partner from Professional Firm E

Indeed for some this was seen as integral to practice development and an important part of what it meant to be a manager or partner in a professional firm.

And I think our roles as managers and partners is to grow the client and I think it is to grow the students as well. I think it's two pronged really. I think the vocation aspect of it comes from growing the clients but also growing the students as well.

Manager from Professional Firm F

Making progress required sustained effort and it was noted that reciprocal interactions between more senior and more junior members of staff were needed. In order for these to work, more senior staff needed to demonstrate patience and invest some time to the development process, while more junior staff needed to be willing to accept criticism and engage fully with what was expected of them as aspiring professionals, even where those experiences were unfamiliar and uncomfortable.

The way you tend to learn things as a trainee is that somebody will bash through virtually every sentence, saying what is this, what does that mean exactly, what point are you trying to make with that and actually it's a different way. And some people can really resent that, they're sort of picking on me in a way, to get this exactly right.

Manager from Public Sector Accountancy Employer

What was striking was the regularity with which these themes emerged in discussions with the panel, demonstrating that there was a strong consensus amongst the individuals involved, and their work colleagues at the employer organisations, that these were the most significant issues.

Discussion of implications

The main reason why I engaged with the Employers' Panel was to gain greater insight into what it means to prepare students for careers in accounting. This is the major theme of this paper and a major theme of this journal. Clearly one aspect of this preparation is to equip students with the generic skills required to be competent accountants. However, the evidence from this case study is that the primary capability that the accountancy employers involved in the Employers' Panel seek is the capacity of a new recruit to establish professional credibility amongst colleagues and clients. In order to establish this credibility, employers look to the individual to practice a range of attributes, attitudes and behaviours.

This is subtly different from a conception of employability skills based around what is required to be a competent accountant. For example, the professional credibility perspective suggests that while the capacity to communicate clearly in writing is important, so is the interaction with colleagues that goes on while that communication is being prepared; during which a trainee might be expected to show a willingness to learn, to accept constructive

feedback, to follow a house style of layout and presentation and to show perseverance in completing the work by a set deadline. These factors, related as much to how the piece of work is being approached as the content of the work itself, contribute to this process of establishing professional credibility.

The language used by the employers involved in this study was more about a process of transition and socialisation than the possession of generic employability skills. Thus while technical and professional skills may be required to demonstrate professional competence, it is establishing professional credibility that is given an even greater priority by employers during the early part of the individual's career, largely I would argue because of an employer perspective that if an employee has developed professional credibility, the likelihood is that the employee will work on learning and developing any additional generic skills required.

This takes a different perspective from some of the literature referred to earlier in this paper (Crawford *et al.*, 2011; De Lange *et al.*, 2006; Morgan, 1997) that articulate skills development broadly in terms of a menu of discrete generic skills. However, a wider examination of the literature, to include that which examines transition into professional life does identify the importance of behaviours and attitudes, consistent with the theme of establishing professional credibility (Anderson-Gough *et al.*, 2000, 2002; Gracia, 2010; Grey, 1998; Hamilton, 2012). Meanwhile other studies have suggested that these themes are not just confined to the practice of accountancy. Colley *et al.* (2003) use the term “vocational habitus” to encapsulate the behaviours expected and sense of how to be in a particular work environment; while Hinchliffe and Jolly (2011) emphasise the importance of developing common values and engagement with the workplace as well as intellect and work performance.

Taken together, my findings, allied to the evidence in the literature, do have some implications for those interested in the development of personal and professional skills amongst students in higher education.

Firstly, they suggest that to define skills development for accountancy students solely in terms of the development of generic skills does not give the full picture of what it means to prepare students for careers in accounting. Generic skills are important but the demonstration of skills, attributes, attitudes and behaviours which when taken together enable the individual

to establish professional credibility are also important. This is not a trivial distinction. It is possible to envisage a doctor who possesses high levels of technical knowledge enabling him or her to be highly effective in treating patients but whose problematic “bedside manner” and interactions with colleagues diminish (or even destroy) his/her professional credibility. Similarly, otherwise potentially capable accountants who fail to establish professional credibility with colleagues and clients are unlikely to advance far in professional life.

Secondly, if the establishment of professional credibility is a key requirement for transition into professional life, then personal and professional skills development at university should be aligned with that. This means that in order to help prepare them for the transition into professional life, students need awareness of what is required to establish professional credibility as well as the opportunity to develop the required capabilities. For example, the development of a key generic skill such as presentation skills needs to be situated in a simulation of the professional environment, perhaps involving students being asked to work together in allocated teams at short notice presenting accounting related material to an outside audience. Furthermore, formative and summative assessment needs to re-inforce these themes with an emphasis on assessing the extent to which these personal and professional attributes, attitudes and behaviours have been developed and demonstrated (as well as academic capability).

This suggests that in order to move the debate on skills development in accounting education forward, such activity needs to be conceived and evaluated in terms of how it enables students to establish professional credibility in the workplace, as well as in terms of the acquisition of discrete generic skills. Further, in order to apply this model to practice of accounting education, this context needs to be explained to and understood by students. This need not be in an unquestioning and uncritical way as students are more likely to be able to prepare and understand the challenges of professional life if educators facilitate learning in context, allowing students to make more informed choices about what they need to do to realise their career ambitions.

Adopting this approach is not without difficulty. Developing an understanding of employer perspectives in context requires inter-action with employers in order to develop that understanding. This paper shows that there is potential to develop that inter-action, thereby bridging the gap between accounting academics and accounting practitioners, through

engagement around a shared common agenda of the personal development and employability of graduates. In this case, working together highlighted the key role that establishing professional credibility plays in the transition of a graduate into the accountancy profession and the way in which employers monitor how well this process is progressing.

However, effecting such engagement depends upon finding employers who are willing to look outside their organisations for ideas and solutions to the challenges they face in recruiting, retaining and developing their professional staff. In this case the employers' panel was drawn mainly from small and medium sized independent accountancy practices. Indeed, it may be that the largest professional firms who already possess well developed human resource functions have less to gain from this type of engagement. Furthermore it also requires accounting educators to be willing to reach out to facilitate this engagement. This is more likely to happen where educators themselves have professional experience (and qualifications) enabling them to empathise more closely with the perspective of employers, developing an argument for universities to be willing to recruit academic staff who possess this professional experience.

Overall, there is evidence from this case, that in terms of the student experience, students are likely to benefit if a more diverse and rounded approach is adopted which draws from the perspective of both academics and employers.

Conclusions and Limitations

This paper has reported on the experiences of engaging with accountancy employers to enhance understanding of skills development and employability. It reports that inter-active communication facilitated by working together with accountancy employers can lead to enhanced depth of understanding of the meaning of personal and professional skills and attributes in context and the importance of this area to graduate employability.

My open research question to the employers participating was: "what are the key skills/personal attributes that an early career accountant (i.e. someone in the first three years) needs to be successful in your organisation?" The answer I received was that the generic skills discussed in the literature are important but that establishing professional credibility with colleagues and clients is a vital part of the transition process for new entrants into the

accountancy profession. Establishing such credibility is determined as much by the practice of attitudes and behaviours as by the possession of discrete generic skills; a finding that has implications for the theory and practice of skills development in accounting education.

It is recognised the experiences in this paper are to some extent personal and that the issues raised concerning personal and professional skills are derived from a single case study involving eight employers. However, as discussed in the previous section, the importance of developing professional credibility amongst new entrants into the accountancy profession is confirmed by a number of others studies which examine the socialisation of new entrants into the workplace, both in accountancy and other occupations. Furthermore the data in this study was derived by a joint working approach, which is new in this field and thereby makes a contribution by examining the additional understanding and perspective that can be garnered through this approach.

Clearly, there is scope for further study to investigate these findings further and to establish their generalizability (or otherwise) based on a larger sample and different range of employers. Accordingly it could be argued that the contribution of this paper lies more in the area of theory building than in the accumulation of a sufficient volume of representative data to be able to claim theory testing.

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