

**EMBEDDING GRADUATE ATTRIBUTES INTO AN AUTHENTIC INTERCULTURAL AND CROSS-
INSTITUTIONAL LEARNING ACTIVITY – A PILOT STUDY**

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Abstract

This paper explores the efficacy of an authentic intercultural and cross-institutional learning activity in aligning curriculum with graduate attributes. Reflecting a professional setting, students mentor peers in another country in a learning activity involving the provision of financial reporting advice to a “client”, considering several international reporting issues. The learning activity objectives are to improve students’ technical accounting knowledge, enhance professional skills, and integrate graduate attributes within the curriculum. Preliminary evidence suggests that the learning activity achieved these objectives. Furthermore, student feedback indicated they were engaged to an extent where they considered how they would use this learning experience post-graduation.

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Introduction

Curriculum and learning activity designers seek to imbue students with graduate attributes that prepare them for entry to their selected careers. Graduate attributes are not limited to a particular disciplinary group (Oliver & Jorre de St Jorre, 2018), and represent the institution's claims regarding the generic qualities and traits possessed by their graduates (Barrie, 2012) that enhance the graduates appeal to multiple employers and in multiple work contexts and disciplines (Bridgstock, 2009). While graduate attributes are intended to enhance employability, they also aim to equip graduates for successful careers, to demonstrate the university's contribution to society (Barrie, 2012; Oliver & Jorre de St Jorre, 2018) and may be thought of as the "central achievements of the higher education process" (Smith & Bath, 2006).

A graduate's employability is enhanced if they can demonstrate experience and skills in tasks related to the targeted role. Authentic learning experiences and assessment, in settings that are close to real world tasks and social contexts, help students develop and demonstrate relevant skills. Contemporary learning approaches promote authenticity in students' learning experiences to develop appropriate and effective understandings and are designed to give students "real-world" experiences (Stein, Isaacs, & Andrews, 2004). Lombardi (2007) reports that colleges and universities are increasingly moving towards authentic learning experiences. "Real-world relevance", key to authentic learning, involves matching learning activities to real-world tasks of professionals in practice as nearly as possible according to Lombardi (2007).

This paper explores the efficacy of an accounting learning activity that incorporates intercultural, cross institutional, peer-to-peer problem solving and communication that simulates professionals working with offshore teams. The learning activity involves undergraduate accounting students at two

separate higher education institutions, one in Australia and the other in the Middle East. Students at the Australian university (Australian university students) act as peer mentors to students at a university in the Middle East, in a financial reporting learning activity focusing on differences in Generally Accepted Accounting Principles (GAAP) standards in two jurisdictions. The learning activity imitates the role that senior managers in accounting firms might perform in advising and overseeing the work of junior colleagues. The landscape of today's working world means that work is increasingly performed remotely, both offsite and offshore (Kossek & Thompson, 2016). Enabled by technology, co-workers may communicate, collaborate, and work effectively regardless of their physical location around the globe. Apart from improving technical accounting skills, the objectives of this learning activity are to develop transferable interpersonal skills of collaboration and communication in an intercultural context.

Intercultural, cross-institutional, peer learning activities are first reported in the literature in 2008 and are still relatively infrequent. Originators of this concept created an "unusual" undergraduate assignment involving two universities in the United States of America (US) and one in the Czech Republic with the objective of providing students with an international learning experience. The assignment required student teams to provide a peer review on business cases and teaching notes developed by other student teams in a cross-institutional exchange (Ross, Zufan, & Rosenbloom, 2008). Another example of intercultural collaboration across universities involved students in institutions in the US, Fiji and Romania (Edelstein, 2015). The assignment is chiefly concerned with exploring and sharing collaborative experiences regarding intercultural communication competencies. Their objective is to develop students' intercultural competence.

Motivated by this limited literature, we design an "unusual" learning activity using an accounting context. Building on previous research, we place similar emphasis on the achievement of increasingly valuable skills for today's way of work which, with globalisation, crosses international boundaries and requires intercultural competencies. The learning activity seeks to improve students' technical

accounting knowledge, enhance professional skills, and integrate graduate attributes within the curriculum. The learning activity is enacted as a pilot study to gauge its feasibility and effectiveness in developing professional skills and embedding graduate attributes into the curriculum. This paper analyses student perceptions of the link between authentic assessment and the development of professional skills consistent with the profession's expectations and the University's graduate attributes.

The paper is structured as follows. After this introduction section, we firstly discuss the theoretical framework and related literature, followed by a discussion as to the background to the learning activity and related learning objectives. The methodology section discusses the research related to the Australian university students' participation in the learning activity. Preliminary results are then presented. The paper then discusses the results and finishes with a summary and conclusion.

Theoretical Framework and Literature Review

Most universities and professional accounting bodies include communication, leadership, and global citizenship as graduate attributes (Christensen, Harrison, Hollindale, & Wood, 2019). Other graduate attributes typically revolve around critical thinking, problem-solving, teamwork, independence, collaboration, information literacy, ethical behaviour, and lifelong learning (see for example, Barrie, 2012; Oliver & Jorre de St Jorre, 2018; Scott, McLean, & Golding, 2019; Smith & Bath, 2006). The descriptor "generic" in relation to graduate attributes implies that certain skills, knowledge and abilities of university graduates are not confined to any particular field of study or knowledge domain and transcend disciplinary content knowledge (Barrie, 2012).

Some universities also promote discipline-specific graduate attributes (Oliver & Jorre de St Jorre, 2018). Kavanagh and Drennan (2008) surveyed university students and employers to determine their expectations of skills required in the pursuit of an accounting career. They found that while typical

generic attributes are important to both groups, accounting employers also required skills in “business awareness” and “real world” knowledge (Kavanagh & Drennan, 2008). Findings in a later study of key stakeholders by Tempone, Kavanagh, Segal, Hancock, Howieson, and Kent (2012) indicate a contextual element in how employers in diverse sectors of the accounting field understand and defined generic attributes, and therefore, different sectors of the accounting profession assign different meanings to generic attributes.

Oliver and Jorre de St Jorre (2018) survey Australian graduates and employers, nationally, in 2016. They concluded that there is a greater need for embedding solving complex problems, working effectively with others, spoken and written communication skills, and work-related knowledge and skill. A key recommendation from their study is the continued emphasis on attributes associated with global citizenship, teamwork and communication. This recommendation reflects the ubiquitous globalisation of business and resulting challenges, and the rapidly evolving working world which graduates are entering, making skills that facilitate working and interactions across international borders critical.

Our intercultural and cross-institutional learning activity addresses this demand for graduates that can demonstrate cross-border work skills and uses Problem Based Learning as a student focused pedagogical approach. This learning approach incorporates peer assisted learning (Topping & Ehly, 2001) to solve an authentic problem reflective of professional practice. The theoretical framework for the learning activity draws on constructivism learning theory which emphasises learning through experiences, critical thinking and collaboration (Helliard, 2013), which are directly relevant to the attainment of skills relevant to the accounting profession (Association of International Certified Professional Accountants (AICPA), 2019) and the University’s graduate attributes. Research indicates that teaching approaches that encourage peer and student-staff interaction and socially integrative learning environments enhance the development of graduate attributes (Smith & Bath, 2006). Problem based learning has been found to be effective in the development of teamwork and problem

solving for accounting students (Stanley & Marsden, 2012; Wyness & Dalton, 2018). The social environment in which learning takes place is central to Vygotsky's (1978) constructivism theory of learning (Liu & Matthews, 2005), which places emphasis on learning via collaboration (Christensen et al., 2019).

Helliar (2013) identifies constructivism as one of the three theories relevant to accounting education. Constructivist learning theory focuses on students being actively engaged in developing their knowledge and problem solving (Helliar, 2013; Tan & Ferreira, 2012), with learning enhanced by interactions with a more proficient peer or their educator (Tan & Ferreira, 2012; Vygotsky, 1978). Furthermore, this learning approach emphasises scaffolding existing knowledge and promotes deep learning (Tan & Ferreira, 2012; Vygotsky, 1978). The use of scaffolding to promote enhanced knowledge assimilation and develop skills in problem solving is supported by empirical research (Cowen, Blair, & Taylor, 2011; Davis, 2000; Reiser, 2004). Thus learning activities that engage students in a social learning space, for example involving team and group work, are meeting universities' commitment towards delivering graduate attributes concerned with leadership and teamwork (Christensen et al., 2019).

Peer assisted learning generically refers to approaches involving the active and interactive mediation of learning through other learners who are not professional teachers, with the deliberate intent to help others with their learning goals (Topping & Ehly, 2001). The major advantage of peer learning, according to Anderson and Boud (1996), as cited by Andrews and Clark (2011), is the "opportunity for students to learn from each other ..." (p. 18). Peer tutoring focusses highly on curriculum content, and frequently also on defined procedures for interaction, and is characterised by students taking on specific roles as tutor or tutee in the training process (Topping, 2005). Under this system, learners assist each other to learn and learn by teaching (Ginty & Harding, 2014). Furthermore, research has shown that peer tutoring can result in significant academic achievement in targeted curriculum areas, while simultaneously improving transferable social and communication skills (Topping, 2005).

Intercultural and Cross-Institutional Learning Activity

Our pilot intercultural and cross-institutional learning activity follows suggestions from Jorre de St Jorre and Oliver (2018) to contextualise graduate learning outcomes. Students from both participating universities are studying an accounting degree. The accounting profession has not yet seen the full extent of disruptions due to technological developments, globalisation of business, and changing stakeholder expectations, but which has embraced practice models that feature offsite remote work, sub-contracting and off-shoring. The learning activity uses a business simulation project to reflect a professional working environment that students may encounter upon graduating and commencing work in the accounting profession (Scandura & Viator, 1994; Viator, 2001). Simulations have been identified as assisting students develop skills to manage deadlines, client negotiations and other activities that may be encountered whilst working as a professional accountant (Culpin & Scott, 2012). The learning activity is consistent with the precepts of problem-based learning which focuses on students using critical thinking and effective communication to devise solutions to problems reflective of the real world (Calk & Carr, 2011). The development of “people” skills related to collaboration, problem solving, time management and communication are identified as critical skills for graduates in accounting (Dolce, Emanuel, Cisi, & Ghislieri, 2020).

The Australian university students are studying an advanced financial accounting and reporting subject¹. The advanced financial accounting and reporting subject is generally undertaken by students after completing a less advanced financial accounting subject. The students studying at the university in the Middle East are also taking an advanced financial accounting subject, which for the purposes of this learning exercise is equivalent to the less advanced financial accounting subject already undertaken by the Australian university students. The collaboration component of the learning activity required students from both institutions to adopt the roles of consultants and work together

¹ The terms “subject”, “course” and “unit” are interchangeable. These different terminologies are used variously in higher education institutions and describe the same thing.

to provide financial reporting advice to a client. In particular, the simulation revolves around issues arising for clients who have financial reporting obligations under International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles adopted in the United States of America (US GAAP). The learning activity focuses on the concepts of senior-to-junior peer mentoring within an international setting which mimics real world interactions at accounting firms (Scandura & Viator, 1994; Viator, 2001).

The aim of this learning activity is twofold. Firstly, to provide an opportunity for the Australian university students to scaffold and extend technical knowledge gained in their prior financial accounting subjects and secondly, to further develop “people” skills relevant to professional accountants. People skills include the ability to communicate effectively, collaborate, and partner with others within and outside of the organisation (Association of International Certified Professional Accountants (AICPA), 2019). These skills are consistent with professional and generic graduate outcomes relating to technical capability, incorporating critical thinking and problem solving (Butler, Church, & Spencer, 2019), globalisation and communication. The learning activity incorporated both the technical and professional areas of learning, knowledge and skills development, and consequently directly linked to the Australian university’s graduate attributes related to (i) capable individual, (ii) effective collaborator and (iii) global citizen.

Students from both universities are presented with identical case facts, although the overall assessment requirements differed for each institution. The learning activity is structured as an individual assessment for the Australian university students and as a group assessment for the students studying in the Middle East. An overview of the learning activity is depicted in Figure 1.



Figure 1: Australian Learning Activity Work Flow

Part A of the Australian assessment requires the Australian university students to assume the role of “Accounting Seniors” and review and synthesise the case facts to identify key financial reporting issues. They then provide advice, in the form of a memorandum, to the instructor who assumes the role of “[Accounting] Partner”, outlining the key financial reporting issues and applying the relevant accounting standards. This was a crucial step to reduce the risk of incorrect information being provided to the students studying in the Middle East. The Australian-university instructor provides feedback to each student on the advice detailed in their memorandum prior to the commencement of the collaboration component of the activity.

Part B of the Australian university learning activity is related to the collaboration aspect of the learning activity. Each Australian university student is allocated to a group of students studying at a university in the Middle East, who assume the role of “Consultants”. The Consultants are allocated to groups comprised of four students and include students who are studying the subject in English and students who are studying the subject in Arabic. The Consultants contacts the Accounting Senior allocated to their group with queries concerning the business case and requesting advice. The Accounting Senior uses their research and feedback obtained in Part A of their learning activity to respond to the email queries received from their allocated Consultant group.

The Accounting Seniors are required to provide guidance to their Consultant group peers by assisting them in the identification of the key financial reporting issues presented in the case, and in providing their “clients” with correct advice on financial reporting obligations arising under IFRS and US GAAP. An important condition is that the Accounting Seniors are prohibited from providing the Consultant groups with a solution to the case. A limit is placed on communications to build skills in writing with clarity and conciseness which meant that all questions posed by the Consultant group must be resolved within three email exchanges with their Accounting Senior mentor.

In terms of assessment, the collaboration component (Part B) of the learning activity for the Australian university students focuses on the quality and professionalism of their communications (emails) responding to the queries received from their allocated Consultant group. Furthermore, the Australian university students’ perceptions of the learning activity are obtained using a reflection exercise at the end of the semester. The reflection exercise elicits students’ perceptions on the effects that completion of the learning activity has on their individual learning experiences, future professional careers, and achievement of graduate attributes. It is these reflections from the Australian university students that form the basis of our research.

Research Methodology

The aim of this study is to qualitatively analyse the reflections of students post completion of the pilot study. The Australian university students’ reflection exercise requests them to reflect on their learning experience in completing this learning activity and provide a statement on: (i) their learning experience in preparing and completing the learning activity; (ii) how the learning activity might be beneficial to their professional career; and (iii) how it assisted in the development of skills linked to the University’s graduate attributes. A final question requests any other feedback. While some 15

Australian university students² undertook the learning activity as part of their assessment, only 10 completed a reflection exercise³, as participation in the reflection exercise was voluntary. The paper-based reflection exercise is administered by an academic who is not the instructor of the subject. Information is collected on an anonymous basis.

The written responses are separately transcribed by two co-authors into Word documents to ensure accuracy in recording of the text. Differences in deciphering of the writing were discussed and resolved through getting a third party's opinion. The qualitative analysis broadly followed Braun and Clarke's (2006) thematic analysis whereby the co-authors familiarised themselves with the responses, and independently analysed the responses looking for and identifying key sentiments. The two analysis were then compared, evidencing a high degree of consistency. The results are detailed in the following section.

Results

Evaluation of the responses⁴ reveal many positive perceptions. Statements include words and their derivatives such as: assisted, capable, contributes, definitely, developed, enjoyed, enlightened, good, great, helped, improve, meaningful, opportunity, value, valuable, useful, which in context went on to describe positive comments. Some negative perceptions were also in evidence through words such as: didn't, don't and not, used in context to explain less favourable perceptions.

Table 1 describes the response rate for each question and the "tone" of each response, i.e., negative, neutral, mixed, or positive.

² Class sizes at this university are typically not large, however, this semester was a particularly small class.

³ This reflection exercise was conducted with approval from the university's ethics committee.

⁴ Note that the anonymous nature of the responses did not allow for descriptive statistics on participants.

	RESPONSES	NEGATIVE	NEUTRAL	MIXED	POSITIVE
QUESTION 1 (LEARNING EXPERIENCE)	9 (90%)	1	2	0	6
QUESTION 2 (PROFESSIONAL CAREER)	10 (100%)	0	3	0	7
QUESTION 3 (GRADUATE ATTRIBUTES)	9 (90%)	0	1	2	6
QUESTION 4 (OTHER FEEDBACK)	8 (80%)	5	0	0	3

Table 1: Responses

Question 1 asks students to reflect on their learning experience, this is generally perceived in a positive light. Of the ten students who provided reflections, nine provided responses to this question. Overall, students' reflections indicated that they found the learning activity "helpful", "valuable", "meaningful", or that they "enjoyed it". One student did not find the learning activity "useful", a further student is neutral, and another made negative comments about the amount of marks on offer for the task in response to this question.

The second question concerned students' reflection on benefits to their professional career from completing the learning activity. All respondents answered this question. A majority of students acknowledged that the learning activity helped develop professional skills likely to be called upon in future careers, with one student mentioning that this learning experience would enhance their CV and resume. Professional skills in communication, collaboration, dealing with time differences, dealing with language differences, developing local and international networking skills, are common themes amongst the positive responses. No negative comments are evidenced. Neutral responses include one where the student said the learning activity "might be beneficial ...", and two where the responses indicated neither positive nor negative connotations.

The third question asked the students to consider the linkage between the learning activity and the Australian university graduate attributes, specifically capable individual, effective collaborator and

global citizen. While eight of the nine respondents recognise positive linkages, two gave mixed reviews as to the extent to which graduate attributes might have been achieved and are coded accordingly. Furthermore, while one student did not directly refer to any specific graduate attribute and is categorised as neutral, they did make comments about knowledge and skills in researching and problem solving which are subsets of the university's individual capabilities qualities.

The final question sought any other feedback from the students with regards to the learning activity. Overwhelmingly, the majority of students commented on the amount of marks available for the task, suggesting that it was insufficient for the expected amount of work that went into completing the learning activity. The three positive comments were complimentary about the experience and usefulness of the learning activity.

Discussion

A key learning component of Part B of the learning activity was the communication and collaboration between the Consultant Group and the Accounting Senior Mentor. To ensure communication reflected real world practices the communication window related to Part B of the learning activity was open for a period of one week in which all queries needed to be raised and resolved. A review of the time and date stamps of the email communications (n = 19) identified that queries were generally addressed within 48 hours (89%) of receipt. Responses within the 24 hour to 48 hour period are consistent with professional practice norm (Myers, C, 2017, n.p). Furthermore, communication between the groups extended across the traditional weekend of Saturday and Sunday for the students studying at the Australian University, thereby simulating professional and cultural expectations that may be experienced when working with offshore colleagues and clients. However, it should be noted that expectations regarding response times can differ between individuals, cultures and an entity's stated policy.

Whilst the communication between the groups was generally resolved within one email exchange (74%) and not the three emails allowed by the learning activity, thereby reducing the overall collaborative experience for the students, overall, results from this research indicate that students generally consider the learning activity useful. That is, it enhanced their professional skills, and helped them to achieve the university's graduate attributes. Students believe that assisting their peers at "another institution" helped to consolidate and expand their own knowledge, understanding and application of accounting standards, a comment frequently observed in the reflection pieces. Examples of this sentiment include:

"Helped to identify similarities and differences between IFRS and GAAP.

It was good for consolidating knowledge learned in Financial Accounting.

Develop a global understanding of accounting" (Reflection 1)

"I found this task to be very valuable in consolidating my knowledge from Financial Accounting, which is an unusual experience at uni to have to recall so clearly..."

(Reflection 5)

"... Although we had a relatively sound knowledge regarding the IFRS half of the project, we had to build on our limited knowledge of US GAAP practices / rules..."

(Reflection 8)

These results are quite encouraging given that students had to independently research the differences between IFRS and US GAAP accounting standards in the case scenario. Peer-assisted learning, a facet of the constructivist approach to learning espoused by Vygotsky (1978) (Bodemer, 2014), is recognised as enhancing learning experiences (Ginty & Harding, 2014). Students learn themselves by helping each other learn (Topping & Ehly, 2001).

Responses to the question on perceived benefits to the students' professional careers indicate that students broke down the learning activity into the different tasks they completed to fulfil the learning

activity requirements. Overall, students typically perceive that the learning activity benefited their professional careers and gave a range of factors describing various aspects relating to professional life. Students mention that they could see themselves completing a similar project in the workplace, learned practical professional skills, learned how to communicate with others they have never met and that they wouldn't ordinarily speak to, for example, those of different ethnicities, learned the importance of communicating and corresponding in a professional way and overcoming language barriers, developing communication skills while helping to clarify issues. Reflection responses included:

"Teaches you to communicate with people you may not otherwise speak to → that is, people of different ethnicities" (Reflection 3)

"In my professional career... I am likely to encounter situations whereby I need to collaborate and communicate with people of different nationalities and skill level. This involves overcoming language barriers and clarifying issues where difference arise due to different regulation" (Reflection 6)

The results lead us to conclude that embedding the learning activity into a real-world business context successfully engaged students in their learning experience to an extent where they considered how they would use that experience once they left university.

Students mostly report that the learning activity developed their skills in relation to university's graduate attributes. Seven of the nine responses specifically mentioned all three graduate attributes of capable individual, global citizen and effective collaborator. Students also provide examples as to how the learning activity was relevant to specific graduate attributes. Examples of linking all three graduate attributes to the learning activity are outlined below:

"I think this assessment encompassed all three of the graduate attributes as you were required to enhance your capable individual skills in order to develop the memo

then collaboration skills when writing the collaboration email and global citizen as it was collaboration with international students” (Reflection 2)

“I think this project helps make us into capable individuals by requiring a self-guided expansion of knowledge via research. It helps shape us into effective communicators due to the collaboration element. It also contributes to becoming a global citizen by communicating with people from another country with very different culture and having to appropriately adapt to that” (Reflection 8)

The student reflections are encouraging for the educators involved. They are also useful assurance of learning (AOL) evidence for the universities’ quality accreditations with the Australian Tertiary Education Quality and Standards Agency (TEQSA) and international accreditations with the Association to Advance Collegiate Schools of Business (AACSB) and EFMD Quality Improvement System (EQUIS).

The final question yielded feedback indicating that students mostly are dissatisfied with the amount of marks they received for their efforts in completing the learning activity. Admittedly, the weighting for this learning activity is very small at 5 percent of their total assessment. There were two reasons for this low level. Firstly, university processes required to change assessment move slowly and there was not sufficient time for approval for a review of the subject’s curriculum due to the small window of opportunity for collaboration between the two institutions. Trying to align timetables for similar subjects cross-institutionally is difficult, and sometimes impossible, and waiting for university approval for changes would have extinguished chances of this type of collaboration for some time. The second reason for such a low mark was that we were moving into unknown territory and wanted to limit potential adverse effects on students’ overall results should the learning activity prove to be unsuccessful and its objectives not be achieved. Future iterations of this learning activity will redress the issue of marks involved.

Summary and Conclusion

Devising authentic learning tasks is a challenge faced by all educators. Stakeholders' expectations for university graduates extend beyond the theoretical knowledge and technical skills of disciplinary areas and include attitudes and capabilities that are valued by employers and society. University graduate attributes are an important focus in higher education research and practice (Scott et al., 2019) as they signal the nature of education offered to students, the qualities and skills possessed by graduates and thus, how university study contributes to society (Barrie, 2012). If students are to acquire universities' graduate learning outcomes, Jorre de St Jorre and Oliver (2018) recommend that these should be embedded in curriculum and contextualised so that students find them meaningful and engaging.

Given the social constructs in which accounting is situated, and its consequent numerous diverse audiences and stakeholders, Helliar (2013) calls for embedding learning objectives into accounting programs using learning approaches that are constructivist, experiential and situated. Our pilot study meets such a call. Placing a task involving the research of jurisdictional accounting standards and providing advice to a client within a real business context gave students experience in increasing their own technical accounting knowledge, assisting others to reach an understanding of how to apply that knowledge, and communicating in a professional manner. The real-world context of collaborating remotely, crossing international boundaries, working within different time zones, and encountering intercultural differences in approaches to asking for and providing assistance means that the learning activity develops the "people" skills required by the accounting profession (Association of International Certified Professional Accountants (AICPA), 2019). The activity also meets universities' generic graduate attributes around global citizenship, communication and collaboration (Barrie, 2012; Christensen et al., 2019; Oliver & Jorre de St Jorre, 2018; Smith & Bath, 2006). While judgment of the achievement of graduate attributes lies in the hands of employers (and society), as Tempone et al. (2012) point out, generic attributes are perceived differently by employers in different sectors in the

accounting profession. Even so, this learning activity provides students with experience that they would not otherwise have with a different learning approach.

Although our study was limited to a very small sample, our results encourage further development of this learning activity so that, where feasible, it becomes a customary assessment item for the advanced financial accounting subject. The communication between the groups was limited and did not typically extend as designed by the educators to the back and forth communication reflective of a professional working environment. Further iterations of the learning activity could require the communication between the groups to commence earlier, e.g. with an engagement scoping exercise to introduce the groups to each other. However, making it into a sustainable learning activity will be dependent on the alignment of cross-institutional timetabling of advanced financial accounting subjects as there is a need for the subjects to run simultaneously. This type of learning approach and real-world business context would suit other accounting subjects, for example, in management accounting. Students in a more advanced management accounting subject could assist their peers from a more basic or introductory subject in providing advice and assistance on strategic decision-making using their knowledge of accounting and non-accounting tools and techniques in a range of business situations. Finally, future research could follow up with graduates to provide longitudinal evidence on the relevance to and impact of the authentic intercultural and cross-institutional learning task on the careers of graduates.

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