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EDU016 EXPERIENTIAL LEARNING AS A METHOD TO ADDRESS THE EMPLOYER EXPECTATION GAP ON PERVASIVE COMPETENCIES IN AN UNDERGRADUATE TAXATION CURRICULUM

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ABSTRACT:
Employers are looking for a new kind of 'professional' as a product of the university system: a graduate that not only displays technical competencies, but also has a wide range of pervasive competencies or soft skills. Current research on the topic has identified an employer expectation gap arising between the skills of graduates expected by employers, and the current skills of graduates delivered by universities. It is a widely recognised challenge for lecturers to facilitate learning based on appropriate learning theories, which would incorporate both technical and pervasive competencies. This article investigates a practical solution to facilitate the learning of pervasive competencies in an undergraduate curriculum in order to address the employer expectation gap. A case study research methodology, embedded in the experiential learning theory, is followed in the implementation of a practical assignment. Data was gathered through the completion of reflection questionnaires by a sample of future employers and students. The data reflects that both employers and students are of the opinion that completing a practical assignment embedded in the experiential learning theory can narrow the employer expectation gap on pervasive competencies. The article may be of benefit to lecturers and curriculum designers who are responsible for reviewing the curricula for professional degrees, considering a theoretical as well as a practical approach.

Key words:
Pervasive competencies, undergraduate accounting education, taxation education, experiential learning, employer expectation gap.

INTRODUCTION

In order to face the unique challenges of the 21st-century work environment, employers of university graduates are searching for a new kind of 'professional' as a product of the university system. This 'new' graduate must not only display technical competencies but should also prove to be an asset to any business; owing to numerous pervasive (all-encompassing) competencies or soft skills she or he may have acquired. This employer expectation has been specifically researched for professional degrees such as accounting and taxation (Miller & Woods, 2000; Andrew & Higson, 2008).

The phrase, pervasive competencies, is used to refer to an all-encompassing set of skills or attributes that are widespread amongst a group of people (Oxford Online Dictionary, 2014). Pervasive competencies or skills are also known as generic skills, professional skills and soft skills, and includes for example communication and interpersonal skills, problem-solving skills, analytical and critical thinking skills, visual, oral and aural skills, judgement and synthesis skills. The term pervasive competencies is used in this article as it implies the term 'pervasive' – including both discipline specific technical skills and a broader range of soft skills; as well as the term 'competence'. In the context of higher education, competence is commonly viewed as the ability to perform a task to a defined standard with reference to a real-life work environment (IFAC, 2001). A competency-based approach to qualification specifies expectations in terms of learning outcomes, or what an individual can accomplish, rather than in terms of an individual's knowledge or capabilities (Boritz & Carnaghan, 2003).

A competence based approach to education is prevalent in many higher education degrees, specifically in so-called professional degrees, where the higher education training is part of a professional qualification. The focus of this article is on the financial sciences discipline, specifically the undergraduate taxation curriculum. At most of the prominent South Africa universities, an undergraduate taxation curriculum is offered as part of accredited qualifications prescribed by professional bodies in the financial sciences sector. The undergraduate taxation curriculum at accredited universities is largely influenced by the curricula based on competency frameworks as prescribed by the professional bodies, articulating into professional qualifications. The main professional bodies in South Africa that impact taxation education are the South African Institute of Chartered Accountants (SAICA), the South African Institute of Tax Professionals (SAIT), the South African Institute of Professional Accountants (SAIPA), and the Association of Chartered Certified Accountants South Africa (ACCA (SA)). The competency frameworks as prescribed by these major professional bodies are obtained throughout a student's university education as well as during post-graduation traineeships and include pervasive competencies. As proposed by SAICA for example, pervasive competencies include attributes such as ethical behaviour and professionalism, personal attributes such as being a life-long learner, and professional skills such as communicating effectively and efficiently (SAICA, 2014).

Accredited qualification through the above-mentioned professional bodies cannot be obtained without meeting the prescribed pervasive competencies. However, numerous studies in accounting education have identified and investigated an expectation gap between the competencies which employers require, and the competencies which are held by university graduates. Although these studies identified expectation gaps relating to theoretical knowledge, practical skills and pervasive competencies, the largest expectation

gap identified and investigated relates to pervasive competencies. The studies have investigated the expectation gap from the point of view of the most important stakeholders, being the students, employers, professional bodies and academics (Barac, 2009; Coetzee & Oberholzer, 2009; De Lange, Jackling & Gut, 2006; Dixon, Belnap, Albrecht & Lee, 2010; Gammie, Gammie & Cargill, 2002; Howieson, 2003; Kermis & Kermis, 2010; McCarthy & McCarthy, 2006; Stainbank, 2010).

This expectation gap is a topic which had not only received attention in academic research, but also in practical discussions, as is evident from the theme of the Southern African Accounting Association (SAAA) and International Association for Accounting Education and Research (IAAER) 2015 Biennial Conference. The SAAA & IAAER conference brought together accounting academics from Africa and elsewhere to discuss education, research and the profession of accountancy under the theme "Our role as accountancy educators: Closing the GAP". The conference included a panel discussion specifically dedicated to the topic: "Global Accountancy Skills Shortage: The GAP between expectations of employers and graduates produced by universities" (SAAA, 2015).

Against this background, the challenge for accounting and taxation lecturers (and also lecturers from other disciplines) includes accountable ways of facilitating learning which would incorporate both technical competencies and a wide range of pervasive competencies (De Villiers, 2010; Hesketh, 2011; Stainbank, 2010). It has been advocated that, in order for graduates to meet the demands of future employers, a curriculum review is needed to facilitate an integrated learning approach, focussing specifically on the facilitation of pervasive competencies in order to be able to address the largest employer expectation gap identified (De Villiers, 2010; Low, Samkin & Liu, 2013).

Incorporating pervasive competencies into the curriculum to address the employer expectation gap would imply a shift from a traditional teaching and learning model to a culture of skills-based facilitative learning and student-centeredness that parallels a post-millennial social world in which new combinations of creative skills and abilities are increasingly in demand (McWilliam, 2008). Instead of only 'imparting knowledge' as per the traditional model, lecturers should, as part of their professional development, utilise learning theories in order to facilitate learning of the competencies proposed. The competencies as proposed by, for example, SAICA (2014) and the South African Qualifications Authority (SAQA, 2000) are embedded in numerous skills-based strategies of facilitating learning, such as constructivist learning (Von Glasersfeld, 2001), self-regulated learning and collaborative learning (Slabbert, De Kock & Hattigh, 2009), and experiential learning (Kolb, 1984), ensuring that it reflects authentic learning (Slabbert *et al.*, 2009).

The question arises how best to facilitate the learning of pervasive competencies at an undergraduate taxation level in order to address the gap between the competencies that graduates currently have and those expected by employers. In order to address this question, it is evident from the literature that the practical approach to address the employer expectation gap should be embedded in a learning theory to ensure that authentic learning is facilitated.

The experiential learning theory is defined as gaining knowledge through practical experience (Kolb, 1984). The benefit of the experiential learning theory is that students

construct knowledge through a process of active experimentation and reflection, assisting them to apply theoretical knowledge to real-life scenarios. This real-world application has been shown to aid in developing the skills which employers are looking for (Kolb, 1984; Kreber, 2001; PWC, 2003; Rudman & Terblanche, 2011; SAICA, 2014). Due to the reported benefits, the experiential learning theory has been chosen by the researchers in this article as the most appropriate learning theory to be embedded in a practical approach to address the employer expectation gap relating to pervasive competencies.

The objective of this article is to establish whether a practical skills-based individual tax assignment, embedded in the experiential learning method can contribute to address the employer expectation gap. A case study research methodology was followed to design, conduct and evaluate a practical taxation assignment forming part of undergraduate accounting students' curriculum at a South African university. The assignment involves future employers and is specifically designed to address the facilitation of pervasive competencies, although in effect it also facilitates the learning of theoretical knowledge and practical skills. The article takes into account the pervasive competencies required by the professional institutions SAICA and SAIT, being the professional bodies who have the largest impact on tertiary taxation education in South Africa (FASSET, 2012). The research objective was evaluated based on feedback obtained from future employers and students involved in the assignment.

Previous studies as mentioned above have highlighted the importance of the inclusion of pervasive competencies in university curricula. However, uncertainty still exists as to how these competencies can be practically addressed within undergraduate curriculums toward addressing the employer expectation gap. The study will therefore be of benefit to lecturers and curriculum designers who are responsible for reviewing and updating the curricula for tax degrees and/or tax subjects forming part of an accounting degree and/or other professional degrees, considering a theoretical as well as a practical approach.

This paper starts with the theoretical framework that serves as background to the need for incorporating pervasive competencies into the undergraduate taxation curriculum and using experiential learning to facilitate learning of pervasive competencies towards addressing the employer expectation gap. This is followed by an outline of the research design to address the problem statement as defined in the introduction. The teaching context and assignment are discussed next, followed by a discussion of the results obtained. The article concludes with a summary of the findings and a discussion of limitations and directions for future research.

THEORETICAL FRAMEWORK

The National Development Plan of South Africa outlines three main functions of universities. "First, universities educate and provide people with high-level skills for the labour market. Second, they are the dominant producers of new knowledge, they assess and find new applications for existing knowledge, and they validate knowledge and values through their curricula. Third, they provide opportunities for social mobility and strengthen social justice and democracy, thus helping to overcome the inequities inherited from our apartheid past" (Department of Higher Education and Training, 2013). Higher education institutions like

universities therefore appear to have an important role to play to provide focused training to meet scarce skill demands in order to achieve the positive outcomes of education.

South Africa has a critical skills shortage in management and professional positions, including accountants, lawyers, doctors and engineers (Adcorp, 2014). According to the FASSET (Finance and Accounting Sector Education and Training Authority) Scarce Skills Guide 2013/2014, the highest number of scarce skills positions was recorded for the 'Accounting, Bookkeeping, Auditing and Tax services' sub sector. Tax practitioners are specifically listed as the third highest professional occupation in which skills shortages are experienced (Fasset, 2013). Further, these shortages can largely be attributed to a dysfunctional educational system (Adcorp, 2014). Although there is a surplus of unemployed graduates, universities are producing graduates with qualifications that do not meet the demands of employers, and universities should focus on training to meet the scarce skills demand (Department of Higher Education and Training, 2013; Fasset, 2013). Therefore, at a national level, it has also been noted that there is an employer expectation gap, which will be discussed in more detail in the next section.

The employer expectation gap on pervasive competencies

Recent studies in accounting education have indicated that employer expectations are higher than the skills that graduates possess. This has been identified as the 'employer expectation gap'. This gap exists on certain technical skills as well as on pervasive competencies. The largest gap has been identified as the expectation gap on pervasive competencies (De Villiers, 2010; Miller and Woods, 2000; Doman and Nienaber, 2012).

In an assessment of the perceptions of trainee officers towards entry-level trainees regarding their communication, analytical and interpersonal skills and their computer abilities, it has been concluded that today's accountants are exposed to working environments where competencies go beyond the technical knowledge generally taught (Barac, 2009, Kavangh & Drennan, 2008). Previous research (Bancino & Zevalkink, 2007) has also indicated that a large portion of failed projects are due to a lack of pervasive competencies. Combining technical skills with non-technical skills improves the success rate of projects considerably and aids to sustainable competitive advantage and increased profitability (Bancino & Zevalkink, 2007; De Villiers, 2010).

At most South African Universities, the undergraduate taxation curricula is determined with reference to the knowledge competency frameworks of professional bodies, of which SAICA and SAIT are currently the main role players in the taxation education environment.

The South African Institute of Chartered Accountants (SAICA) is the regulatory body for accounting trainees aiming to become Chartered Accountants (CA). SAICA in turn is regulated by the South African Qualifications Authority (SAQA). Together they have prescribed a syllabus for the education of future CAs (SAQA, 2000). According to Coetzee and Oberholzer (2009) the SAICA syllabus promotes education, theoretical knowledge and practical experience to ensure all required competencies are met. Thus it can be said that SAICA assigns equal importance to both technical competencies and pervasive competencies.

The South African Institute of Tax Practitioners (SAIT) is a recognised controlling body for tax practitioners. SAIT's mission is to enhance the tax profession in education, compliance,

performance and monitoring (SAIT, n.d.). SAIT does not have a separate list of prescribed pervasive competencies, as their pervasive competency framework is embedded in their technical competency framework. Their pervasive competency framework is however similar to that prescribed by SAICA. This was confirmed by an interview held with a member of the educational committee of SAIT.

There has been a significant amount of discussion on who has the responsibility to facilitate the pervasive competencies. In most professional qualifications, graduates are required to possess some pervasive competencies when graduating, therefore placing the onus of facilitation of these skills in the hands of the university lecturers (SAICA, 2014; SAIT, n.d.).

Facilitating the learning of pervasive competencies in university curricula

As discussed above, educators have come to recognise the importance of pervasive competencies in adding value to the skills of students and the expectations that future employers have relating to these competencies. The literature provides extensive evidence of the innovative teaching practices implemented by accounting educators internationally to address the facilitation of pervasive competencies. These include the use of techniques to foster a deep or higher order approach to learning (Samkin & Francis, 2008; Turner & Baskerville, 2013), processes to teach written and listening skills (Dale-Jones, Hancock & Willey, 2013; Stone, Lightbody & Whait, 2013), review of learning approaches adopted by students (Flood & Wilson, 2008) the use of case studies (Boyce, Williams, Kelly & Yee, 2001; Healy & McCutcheon, 2010), the accumulation of university credits through a work placement (Paisey & Paisey, 2010; Maelah, Aman, Mohamed & Ramli, 2013), and the development of an assessment framework for complex graduate attributes that go beyond technical knowledge (Sin & McGuigan, 2012). However, in spite of these innovations, the mainstream methods of teaching and learning in undergraduate taxation and accounting are still very much focused on a 20th-century work environment (McWilliam, 2008; Miller & Woods, 2000; Apostolou, Hassel, Rebele & Watson, 2010; Apostolou, Darminey, Hassel & Watson, 2010). Also, due to the fact that the data gathered in most accounting education innovation studies are student perceptions of the effectiveness of the intervention, it is still to be proved that these innovations address the employer expectation gap from the employers' perspective.

It appears as if educators are still unsure how to incorporate these pervasive competencies into their theoretical curricula (De Villiers, 2010). From an educational perspective, educators should be involved in continuous development to master new strategies and learning theories to facilitate leaning (Barnett, 2004; Slabbert *et al.*, 2009; Du Toit, 2008). Innovative teaching practices should be embedded in educational theory in order to assess the effectiveness of such practices. However, assessment cannot be seen as an add-on at the end of the learning process, it must be integrated with instruction. With reference to learning theories which can assist specifically with the incorporation of pervasive competencies into the curricula, the following has been identified:

- Constructivist learning: relates to learners constructing knowledge for themselves with the help of sensory input, not taking into account the knowledge standard set by the world; it thus conflicts with traditional learning theories (Hein, 1991);

- Interdisciplinary learning: learning through mimicking real-world situations (Wurdinger, 2005);
- Self-regulated learning: described by Paris & Paris (2001) as a process of taking control of and evaluating one's own learning and behaviour;
- Collaborative learning: a situation where two or more people learn, work and experience something together (Bruffee, 1993);
- Experiential learning: defined by Kolb (1984) as learning from direct and active experience by reviewing and reflecting on what was experienced.

After assessing the definitions above, the experiential learning theory was selected as it is considered the most appropriate for the specific outcome of the objective of this paper. The experiential learning theory is a more practical learning theory which requires the participants to review and reflect on what they have learned from the experience. Studies by McCarthy and McCarthy (2006) and Clark and White (2010) on the use of the experiential leaning method within the university business education programme concluded that implementing the experiential learning theory can specifically assist in the development of pervasive competencies in students. The experiential learning theory is discussed in more detail below.

Experiential Learning

This learning theory is defined as gaining knowledge through practical experience. It is visually demonstrated by the Experiential Learning Model (ELM) (Kolb, 1984) as illustrated in Figure 1.

Figure 2: Kolb's (1984) Experiential Learning Model

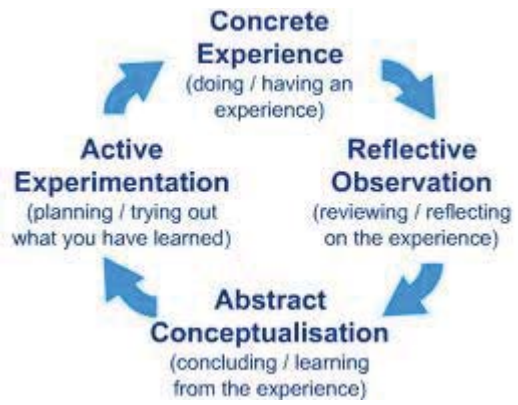

Figure 1 shows the four phases of the theory; the concrete experience relates to the student's active involvement in the experience. Reflective observation refers to the student's experience being reviewed and feedback being given so the student can reflect on what he or she actually did and how he or she did it. Abstract conceptualisation refers to the student realising, absorbing and reaching conclusions on the outcome of the reflection phase, in other words realising what he or she has actually learned from this process. The active experimentation phase relates to implementing that which the student has learned from the

previous experience within a new experience (Kolb, 1984; McCarthy & McCarthy, 2006; Clark & White, 2010).

Dewey (1938) and Kolb (1984) both agree that education can only be accomplished by experience and reflection, and that knowledge can only be created by transforming experience. Kolb (1984) explains that the learning cycle can start at any of the four points of the model, and that it should be facilitated as a continuous spiral. Tennant (1997) indicated that the model helps to facilitate a framework of planning, teaching and learning activities. Educators should be cautioned that experiences alone are not experiential *per se.* The method is complete once the experience has been transformed through either reflection and/or action and all four phases have been addressed (Kreber, 2001; Chapman, McPhee & Proudman, 1995). With proper facilitation, by using a case study as research design, all four phases of the experiential learning theory can be implemented and skills for self-directed learning can be fostered where the student manages his or her own learning (Kreber, 2001; Moon, 2004)

Two major types of experiential learning are identified, namely field-based learning and classroom-based learning. Field-based learning, which was integrated into higher education in the 1930s, includes internship, practicums, cooperative education and service learning. Classroom-based learning includes role playing, games, case studies, simulations and presentations (Kreber, 2001; Moon, 2004). McCarthy & McCarthy (2006) note that not many business curricula at universities include an experiential programme as part of the course. There are some that strongly recommend the completion of an internship with the choice of participation as an alternative to the experiential programme. With the choice currently available, many students complete their studies with little experience related to their future careers. However in the South African context, training for a professional qualification at university still requires practical skills and pervasive competencies. Therefore it is necessary to find ways to incorporate the experiential learning theory into our curricula.

Based on the discussions above, considering the aim of the universities, the importance of pervasive competencies, the expectation gap identified and the importance of the need to apply more relevant learning theories, this study attempts to address the lack of pervasive competencies in new graduates by making use of the experiential learning theory. In order to do this, the research is based on a case study design approach that is discussed in the next section.

RESEARCH METHOD

A case study research methodology was selected as the most appropriate research methodology to address the research question in this article. Case study research is a qualitative research approach used to gain an in-depth understanding of a situation and the meaning thereof, taking into account the process, context and discovery (Merriam, 1998). The research implemented in this study is based on an assignment constructed from complex real-life situations and everyday experiences; it also focuses on gaining insight into whether the assignment is relevant in addressing the expectation gap identified. Thus an exploratory method was used to paint a conceptual scenario for problem-solving purposes (Yin, 1994).

Teaching context and case study design

In following the case study methodology, the experiential learning theory was facilitated through the implementation of an assignment into the curriculum of an undergraduate, introductory taxation course, attended by students majoring in accounting (towards the CA(SA) professional qualification) or financial sciences (towards other professional qualifications in the financial sciences). This is a year course, taken in the second year of a three year degree programme, and focus on the basic principles of the tax framework, the taxation of individuals, estate duty and donations tax. The course was attended by 1052 students in 2014, the year in which this study was conducted. Students majoring in accounting constituted 52% of this group, and students majoring in financial sciences constituted 48% of the group. The course is presented in both Afrikaans (22% of group) and English (78% of group). The assignment was only facilitated in English in order to simulate an authentic business environment. The average age of the students is 20 years.

In order to address the employer expectation gap, the assignment was designed to authenticate a real-life case study in line with the experiential learning theory, and facilitate both technical and pervasive competencies, with a strong focus on pervasive competencies. The aim of the assignment was to simulate the process of registering an individual for tax, completing the e-filing of an individual taxpayer and providing client feedback. Students had to work in groups of two. Each group received a letter from a client requesting the 'tax consultant' to register him/her as a taxpayer and complete his/her tax return for the appropriate year of assessment. The client provided some of the information necessary to complete the task (for example the IRP5), but there were some information missing. In order to obtain the missing information, each group had to schedule a meeting with the 'client' to request the outstanding information. The 'client' only provided the information if he/she were specifically asked for it. The 'client' was portrayed by a sample of future employers.

After the client interview, the students had to complete the form to register the client as a taxpayer, complete the clients' e-filing using a simulated e-filing program as well as provide the client with feedback relating to his/her tax matters. The assignment was facilitated after the students dealt with the technical topic during lectures. Students were prepared for the pervasive competencies facilitated through the assignment by two guest lecturer presentations. The first presentation was based on client liaison and professional skills, and was presented by the Head of Education at the South African Institute of Tax Professionals (SAIT). The second presentation was presented by a SARS official on the use of e-filing.

During the design of the case study, the researchers focussed on the pervasive competencies as included in the SAICA competency framework (SAICA, 2014). In reviewing the various competency frameworks as discussed in the literature review, the SAICA pervasive competency framework appeared to be the most comprehensive. It would be difficult to assess all the SAICA pervasive competencies within one assignment therefore only selective SAICA pervasive competencies were assessed in the assignment. Table 1 indicates the specific pervasive competencies (from the SAICA list of pervasive competencies) to be assessed as part of the assignment:

Table 1: SAICA pervasive competencies to be assessed within the case study assignment.

Nr	Reference to SAICA list	Pervasive Competency
1	1A-2	Acts competently with honesty and integrity
2	1A-3	Carries out work with a desire to exercise due care
3	1A-7	Maintains and enhances the profession's reputation
4	1A-8	Adheres to the rules of professional conduct
5	1B-1	Self-manages
6	1B-2	Demonstrates leadership and initiative
7	1B-3	Maintains and demonstrates competence and recognises limits
8	1B-4	Strives to add value in an innovative manner
9	1B-6	Treats other in a professional manner
10	1B-8	Works effectively as a team member
11	1B-9	Manages time effectively
12	1C-1.1	Gathering or develops information and ideas
13	1C-1.3	Identifies the needs of internal and external clients and develops a plan to meet those needs
14	1C-2.1	Analyses information or ideas
15	1C-2.2	Performs computations
16	1C-2.3	Verifies and validates information
17	1C-2.4	Evaluates information and ideas
18	1C-2.5	Integrates ideas and information from various sources
19	1C-2.6	Draws conclusions/forms opinions
20	1C-3.1	Identifies and diagnoses problems and /or issues
21	1C-3.2	Develops solutions
22	1C-3.3	Decides/recommends/provides advice
23	1C-4.1	Seeks and shares information, facts and opinions through written and oral discussions
24	1C-4.2	Documents in written and graphic from
25	1C-4.3	Presents information effectively
26	1C-5.1	Plans and manages projects
27	1C-5.4	Leads effective meetings
28	1C-6	Understands how IT impacts a tax advisors' daily functions and routines

Table 2 provides a description of each of the assignment requirements and how it pertains to the different phases within the experiential learning theory, as well as to which pervasive competency exposure is given. The pervasive competencies are linked by number as in Table 1.

Table 2: Assignment requirements mapped to experiential learning theory phases and pervasive competency exposure

Assignment requirements	Description of requirements	Assessment	Related experiential learning phase	Pervasive competency exposure
Preparation lecture attendance	Lectures presented by officials from practice on ethics in the workplace, professional behaviour (dress code, respect for superiors, time management), conflict management, how to obtain information from client, professional communication skills, client liaison and the use of e-filing.	A mark was awarded for lecture attendance.	Phase 1: Concrete experience	1; 2; 28
Client consultation/ interview	Students in groups of two interviewed future employers posing as clients to demonstrate their pervasive competencies and to obtain the additional information needed to complete the assignment. If students did not prepare for the interview, they would not have received all the necessary outstanding information. Preparation for the interview was therefore imperative. Employers gives feedback to the students on how to improvement their pervasive competencies.	Marks were awarded by the future employers directly after the interview. The assessment rubric was designed to include the assessment of the selected pervasive competencies and technical knowledge. Students would be penalised if they did not ask all of the relevant questions. They would also be penalised in rest of the assignment, as all other deliverables would be incomplete.	Phase 1: Concrete experience and Phase 2: Reflective observation	1; 2; 3; 4; 5; 6; 8; 9; 10; 11; 12; 13
Client income tax registration	With the information obtained from the consultation/interview, a client income tax	Completeness of the registration process was assessed by way	Phase 1: Concrete experience	1; 2; 3; 7

	registration was done in hard copy. The students had to do research on how to register an individual taxpayer for taxation and obtain the form from the South African Revenue Services (SARS) website.	of a rubric.		
Completion of client tax return	With the information obtained from the consultation/interview the client's income tax return was generated, completed and submitted electronically on an e-filing simulation program.	Accuracy was assessed by the electronic programme (an external service provider).	Phase 1: Concrete experience	1; 2; 3; 4; 5; 14
Calculation and client feedback	The client's tax was calculated and the client was given written feedback on the tax amount due to or payable by the client.	Completeness, accuracy and professional communication was assessed by way of a rubric	Phase 1: Concrete experience	1; 2; 3; 4; 5; 7
Reflection questionnaire	The reflection questionnaire was completed in electronic format. Students had to reflect on all phases of the assignment.	Mark was awarded for completion.	Phase 3: Abstract concept-tualisation	1; 2; 4; 7; 11; 14

Selection of case study participants

In this study the target population is undergraduate taxation students and future employers of these students. The participating students were the group of students as described in the teaching context above. This was a convenience sample as the group was easily accessible by the researchers. The participating future employers who acted as 'clients' during the interviews were representatives from future employers of graduates majoring in accounting or financial sciences, with taxation as one of their subjects. Invitational e-mails were sent by the researchers to contacts at large, medium and small auditing and accounting firms registered with SAICA and SAIPA, National Treasury, Lexis Nexis, SAIT and SARS, situated in the Gauteng province. A convenience sample was gathered by approaching 14 employers who had previously shown interest in collaborating with the university, some of whom the researcher knows personally.

The case study assignment takes into account many different facets of technical and pervasive competencies, which were fully disclosed to the participating employers through e-mail communication and on-the-day training for the interview. The training included a full

description of the assignment. The documents that were made available to students were also made available to the future employers so that they had a good understanding of the assignment and applicable assessment criteria.

DATA COLLECTION

Two data collection instruments were used in this study: a questionnaire completed by the employers who posed as clients and a reflection questionnaire completed by the participating students as part of the 'abstract conceptualisation' phase of the experiential learning theory. Both of these questionnaires listed the SAICA pervasive competencies as facilitated in this assignment (refer Table 2) and asked both students and future employers to rate on a 5-point likert scale whether they are of the opinion that the selected skills have been facilitated. The data is analysed in the format of the questionnaires. Completion of the questionnaires were voluntary and permission was requested from participants to use the data for academic purposes. Ethical approval for the study was granted by the Faculty Research Committee.

The questionnaires completed by the employers were designed to obtain their opinion on whether the implementation of the practical assignment embedded in the experiential learning theory could contribute to increasing the students' pervasive competencies, thus narrowing the expectation gap identified by employers. After interviews with students, the employers completed a reflection questionnaire giving their views and inputs on whether the assignment addressed some of the pervasive competencies that graduates lack. The evaluations and comments were then captured onto a spreadsheet to be analysed.

The reflection questionnaires completed by the students were designed to give them the opportunity to reflect on what they had learned and gained from the experience. Reflection is a key component of the experiential learning theory. After submission of the assignment, and once they received feedback from the employers ("clients"), the students completed the reflection questionnaire. The student questionnaires were completed electronically on the learning management system of the University (BlackBoard) and then exported to an Excel spreadsheet to be analysed.

DATA ANALYSIS

By making use of a Likert scale reflection questionnaire, numerical values are given to the questions for analysis purposes. A summary of the data was captured onto an Excel spreadsheet for descriptive statistical analysis using Microsoft Excel.

The validity and reliability of the data have a direct effect on the validity and reliability of the conclusions made in the study. Researcher bias relating to the design of the questionnaire was addressed through the fact that the questionnaire was piloted and reviewed after implementing a pilot project in the previous academic year. The questionnaire was also reviewed by experienced academics. Participant bias was addressed by explaining the research objective to the participants in detail to ensure they understand the effect of their answers to the questionnaire.

This section analyses the data obtained from the reflection questionnaires completed by both the employers and the students who participated in the case study. Information is provided on the sample representatives for employers and students in order to establish applicability in different environments. Tables are provided that give descriptive statistics on the outcome of the questionnaires, which are then analysed to determine if certain trends are perceptible.

Employers

As described in the previous section, e-mails were sent to future employers to invite them to participate in the study on a voluntary basis. Of the 18 future employers contacted, eight responded and sent various representatives, as shown in Table 3. The employers used in the sample are representative of different-sized auditing and accounting firms registered with SAICA and SAIPA, representatives of the University of Pretoria's Taxation Department and also a representative of Lexis Nexis. The representative employers are mainly situated in Pretoria.

Table 3: Employer sample description

Participant	Company	Gender	Job Title
1.	KPMG	Female	Tax recruiter
2.	KPMG	Female	Tax manager
3.	Deloitte	Female	Tax recruiter
4.	Ernst & Young	Female	Tax manager
5.	Ernst & Young	Female	Tax manager
6.	Calculus	Female	Audit manager
7.	Calculus	Male	Audit partner
8.	Calculus	Male	Audit manager
9.	BizzAccounting	Female	Owner
10.	BizzAccounting	Female	Tax manager
11.	SizweNtsalubaGobodo	Male	Audit manager
12.	SizweNtsalubaGobodo	Male	Audit manager
13.	Lexis Nexis	Male	Compliance relations
14.	University of Pretoria	Female	Lecturer
15.	University of Pretoria	Female	Junior lecturer

Table 4 reflects the he percentage distribution of the ratings obtained from the employer's reflection questionnaires obtained from the various employers who participated in the interview process posing as potential clients. The data obtained from the questionnaires was rated based on the Likert scale.

Table 4: Employer reflection questionnaire feedback

		Strongly disagree	Dis-agree	Neutral	Agree	Strongly agree
	By completing this assignment, students are likely to have gained the following skills:					
1	**Technical Knowledge**	**Percentage (%)**				
1.1	Improved technical knowledge of the topic: Individual Taxation	0.0	0.0	5.9	35.3	58.8
1.2	Improved technical knowledge of the topic: Fringe Benefits	0.0	0.0	11.8	41.2	47.0
2	**Practical Skills**	**Percentage (%)**				
2.1	Registering an individual taxpayer for tax	0.0	0.0	0.0	47.1	52.9
2.2	Completing the e-filing of an individual taxpayer	0.0	0.0	5.9	47.1	47.0
3	**Pervasive Competencies (Soft Skills)**	**Percentage (%)**				
3.1	Acts competently with honesty and integrity	0.0	5.9	23.5	29.4	41.2
3.2	Carries out work with a desire to exercise due care	0.0	0.0	12.5	50.0	37.5
3.3	Maintains and enhances the profession's reputation	0.0	6.3	12.5	37.5	43.7
3.4	Adheres to the rules of professional conduct	0.0	0.0	11.8	47.1	41.1
3.5	Self-manages	0.0	0.0	11.8	58.8	29.4
3.6	Demonstrates leadership and initiative	0.0	5.9	11.8	52.9	29.4
3.7	Maintains and demonstrates competence and recognises limits	0.0	0.0	17.6	52.9	29.5
3.8	Strives to add value in an innovative manner	0.0	5.9	11.7	41.2	41.2
3.9	Treats others in a professional manner	0.0	0.0	5.9	52.9	41.2
3.10	Works effectively as a team member	0.0	0.0	0.0	52.9	47.1
3.11	Manages time effectively	0.0	0.0	6.3	50.0	43.7
3.12	Gathers or develops information and ideas	0.0	0.0	5.9	35.3	58.8
3.13	Identifies the needs of internal and external clients and develops a plan to meet those needs	0.0	0.0	11.8	35.3	52.9
3.14	Analyses information or ideas	0.0	0.0	11.8	41.2	47.0
3.15	Performs computations	0.0	0.0	35.3	41.2	23.5
3.16	Verifies and validates information	0.0	0.0	5.9	58.8	35.3
3.17	Evaluates information and ideas	0.0	0.0	5.9	64.7	29.4

3.18	Integrates ideas and information from various sources	0.0	0.0	5.9	35.3	58.8
3.19	Draws conclusions/forms opinions	0.0	0.0	5.9	52.9	41.2
3.20	Identifies and diagnoses problems and/or issues	0.0	0.0	5.9	64.7	29.4
3.21	Develops solutions	0.0	0.0	29.5	52.9	17.6
3.22	Decides/recommends/provides advice	0.0	0.0	18.8	43.7	37.5
3.23	Seeks and shares information, facts and opinions through written and oral discussion	0.0	0.0	17.6	41.2	41.2
3.24	Documents in written and graphic form	0.0	13.3	40.0	26.7	20.0
3.25	Presents information effectively	0.0	0.0	17.6	47.1	35.3
3.26	Plans and manages projects	0.0	0.0	17.6	47.1	35.3
3.27	Leads effective meetings	0.0	0.0	5.9	41.2	52.9
3.28	Understands how IT impacts a tax advisors' daily functions and routines	0.0	0.0	35.3	29.4	35.3

The high percentages in Table 4 indicate that the employers mostly either agree or strongly agree that the facilitation of the assignment based on the experiential learning theory increases the students' competencies by simulating real-world exposure to the various technical, practical and pervasive competencies listed. There are however exceptions, where the employers have a more neutral opinion of the effectiveness of the assignment addressing the competencies: examples are number 3.15, "perform computations", number 3.24, "documents in written and graphic form" and number 3.28, "understands how IT impacts a tax advisor's daily functions and routines".

Although the assignment and its outcomes were explained to the future employers, they were not physically exposed to these areas of the assignment in the same manner in which they were exposed to the interviewing process, and this may be a reason for the lower ratings. In addition to the interviewing process the assignment required the students to calculate the individual taxpayer's tax liability or refund, draft the individual taxpayer a letter relating to the outcome of the calculation and submit the individual taxpayer's income tax return.

Due to the convenience sample of employers contacted to voluntarily participate in the case study, the participants may have given overly positive responses as the employers were acquainted with the researcher. The researcher is of the opinion that this bias may have been mitigated by the professional nature of the employers. However, the researcher acknowledges that an independent, random sample of employers may yield different results.

From the analysis above it appears that the employers found the case study to be beneficial in achieving pervasive competencies through an assignment based on the experiential learning theory. However, according to the experiential learning theory model, it is important for students who participated in the case study to reflect on the experience and

conceptualise what they learned through the experience. This is covered in the analysis of the students' questionnaires.

Students

As mentioned in the previous section, the students had to complete a reflection questionnaire at the end of the assignment which relates to one of the phases of the experiential learning model. Students received 10 marks out of 100 on completion of the reflection questionnaire. Students were informed that the responses would be used for research and they could choose whether their responses could be utilised or not. Table 5 indicates the demographics of the students who participated in the case study; it should be noted that of the 1 052 students registered for BEL200, only 908 (86%) completed the questionnaire.

Table 5: Student description

	Sex		**Language**		**Year of study**		**Total**
	Male	Female	Afrikaans	English	First time	Repeat students	
Percentage of participatory students	42%	58%	24%	76%	91%	9%	86%

Table 6 shows the percentage distribution of the ratings as obtained from the student's feedback questionnaires. The questions were rated based on the 5-point Likert scale.

Table 6: Student reflection questionnaire feedback

		Strongly disagree	**Dis-agree**	**Neutral**	**Agree**	**Strongly agree**
	By completing the assignment, I have gained the following skills:					
1.	**Technical Knowledge**	**Percentage (%)**				
1.1	Improved technical knowledge of the topic: Individual Taxation	5.03	0.36	4.44	42.8	47.37
1.2	Improved technical knowledge of the topic: Fringe Benefits	4.37	1.25	11.0	51.5	31.88
2.	**Practical Skills**	**Percentage (%)**				
2.1	Obtaining client information	5.85	0.88	5.62	33.8	53.85
2.2	Registering an individual taxpayer for tax	5.93	0.59	6.48	41.7	45.30
2.3	Completing the e-filing of an individual taxpayer	4.29	2.02	10.2	45.5	37.99
3.	**Pervasive Competencies (Soft Skills)**	**Percentage (%)**				
3.1	Acts competently with honesty and integrity	4.66	0.74	4.34	31.1	59.16
3.2	Carries out work with a desire to exercise due care	3.17	0.30	6.81	37.7	52.02
3.3	Maintains and enhances the profession's reputation	3.18	1.04	5.54	41.1	49.14

3.4	Adheres to the rules of professional conduct	3.69	0.60	5.99	38.8	50.92
3.5	Self-manages	1.98	0.89	11.1	43.7	42.33
3.6	Demonstrates leadership and initiative	2.87	0.66	12.3	45.2	38.97
3.7	Maintains and demonstrates competence and recognises limits	1.54	1.54	11.7	51.9	33.32
3.8	Strives to add value in an innovative manner	3.39	1.10	19.1	44.5	31.91
3.9	Treats others in a professional manner	3.46	0.67	4.29	30.7	60.88
3.10	Works effectively as a team member	2.57	0.66	4.96	33.3	58.51
3.11	Manages time effectively	2.13	1.62	12.5	42.6	41.15
3.12	Gathers or develops information and ideas	2.36	1.18	9.39	49.5	37.57
3.13	Identifies the needs of internal and external clients and develops a plan to meet those needs	1.47	2.13	15.0	50.4	31.00
3.14	Analyses information or ideas	1.84	0.73	5.91	53.5	38.46
3.15	Performs computations	0.95	0.66	14.8	52.4	31.19
3.16	Verifies and validates information	2.08	0.88	7.48	49.8	39.76
3.17	Evaluates information and ideas	2.36	0.52	9.19	54.2	33.73
3.18	Integrates ideas and information from various sources	2.51	1.18	8.96	48.7	38.65
3.19	Draws conclusions/forms opinions	1.46	1.26	9.84	52.3	35.14
3.20	Identifies and diagnoses problems and/or issues	2.06	0.66	12.6	52.9	31.78
3.21	Develops solutions	1.48	0.96	11.4	50.9	35.26
3.22	Decides/recommends / provides advice	1.33	1.12	11.4	50.7	35.45
3.23	Seeks and shares information, facts and opinions through written and oral discussion	2.00	0.66	7.55	51.7	38.09
3.24	Documents in written and graphic form	1.33	2.66	14.7	53.3	28.01
3.25	Presents information effectively	1.77	0.88	5.45	53.5	38.40
3.26	Plans and manages projects	2.36	2.00	10.4	50.8	34.44
3.27	Leads effective meetings	2.58	1.92	13.2	48.9	33.40
3.28	Understands how IT impacts a	2.43	1.54	12.5	42.9	40.63

	tax advisor's daily functions and routines					

From the percentages in Table 6 it can be deduced that the students mostly either agree or strongly agree that by participating in the assignment they have gained exposure to and increased their skills in the competencies listed in the table. A low percentage of students were of the opinion that they had gained minimal to no exposure or skill from participating in the assignment. The positive feedback from the students can be validated by the students' responses to the open-ended question requesting additional comments relating to the assignment (randomly selected two examples for illustrative purposes only):

> "I didn't enjoy the assignment, mainly because we had to get out of our comfort zone. We as students are not use to doing these kind of assignments. But at the end I realized how important it is to develop communication skills and not only to know the theory of tax but know how to apply your knowledge in the "real world". Thank you for preparing us by giving us these kind of assignments."

> "Assignment 3 really gave me an idea of what the job of a tax practitioner entails. I appreciate the fact that we also got the chance to interact with people directly from the working environment out there. Working together with my team member also helped me to improve my skills and we could discuss the problems we were confronted with. I also learned a lot about professionalism."

CONCLUSION

It is the aim of university educators to provide the global employer market with graduates who have a high level of theoretical knowledge, practical skills and pervasive competencies – graduates who, in other words, are deemed employable. It is known from previous studies (Miller & Woods, 2000; Albrecht & Sack, 2000; Howieson, 2003; Barac, 2009; Coetzee & Oberholzer, 2009; De Villiers, 2010), that having pervasive competencies is deemed as important as having theoretical knowledge and practical skills when employing a graduate. However these studies also indicated that employers deem there to be a substantial lack of pervasive competencies among recent graduates (Kavangh & Drennan, 2008).

It is thus evident that pervasive competencies are not sufficiently facilitated at universities; thus educators must implement suitable learning theories through which to facilitate the teaching and learning of pervasive competencies within a tax curriculum so that students demonstrate more of these competencies.

For the purposes of this study the experiential learning theory was selected, which is defined as gaining knowledge through practical experience (Kolb, 1984). The main aim of this study was to determine if a practical case study assignment embedded in the experiential learning theory can contribute to narrowing the gap identified between the expectations of employers and the output of university graduates regarding training and experience on pervasive competencies.

This study concludes that both employers and students are of the opinion that the implementation and completion of such an assignment can narrow the expectation gap on

pervasive competencies. This type of case study assignment thus has practical relevance, as it can assist educators in facilitating student learning of pervasive competencies within an undergraduate curriculum. The case study assignment also has theoretical relevance as it adds to the body of knowledge on addressing the expectation gap.

The researchers acknowledge that the study has certain limitations and therefore provides many avenues for future research: A convenience sample of employers and students were used. It is possible that an independent, random sample of employers and students may yield different results, and therefore the research could be extended to include more independent random employers and students. The research was also limited to one specific learning theory and thus can be extended to include other learning theories to determine if applying them to training can address the expectation gap of employers on pervasive competencies (a delimitation of the study). The research period was restricted to one year and so the fourth phase of the experiential learning theory, the active experimentation phase that relates to implementing that which the students had learned from the previous experience within a new experience, could not be evaluated. The study could thus be extended to evaluate the same type of case study embedded in the experiential learning theory within the students' third year of study to determine how students manage the fourth phase. The quantitative responses were only analysed using descriptive statistics and the researchers acknowledge that additional statistical analysis could improve the conclusions drawn. Due to the exploratory nature of the study, additional variables to complete additional statistical analysis were not gathered by the instruments used. As part of the reflection process, students and future employers were asked to write additional comments on their experience of the assignment as an open-ended response. The analysis of the qualitative responses was not part of the scope of this study. Randomly selected extracts were merely provided as examples. A suggestion for future research would be to include additional variables in the data collection instrument and to analyse any qualitative data.

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