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Incorporating professional skills into an undergraduate taxation curriculum: A practical approach

Topic Area: Accounting Education

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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 proves to be an asset to any business, due to numerous pervasive competencies s/he may possess. It is a widely recognised challenge for lecturers to facilitate learning which would incorporate technical competencies as well as a wide range of pervasive competencies, including professional skills among others. In response to this challenge, this article provides a practical solution to facilitate the learning of professional skills in an undergraduate taxation curriculum by using experiential learning. An action research process was followed in creating an assignment for undergraduate taxation students: the simulation of a job application and the experience of undergoing an interview. Data was gathered through lecturer reflection and a feedback questionnaire completed by students. The data obtained reflects a positive outcome, namely that students perceive assignments incorporating professional skills as valuable learning experiences, which would assist them in their future careers. This article may serve as a useful classroom tool for lecturers teaching at undergraduate level.

Keywords

Pervasive competencies, soft skills, undergraduate curriculum, action research, assignments as a learning tool, simulated scenarios, taxation education, experiential learning, professional skills

INTRODUCTION

In order to face the unique challenges in the 21st century work environment, employers are looking 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 he or she may have acquired (Miller & Woods, 2000). Employers in the accounting and taxation profession are no exception (Barac, 2009; Coetzee & Oberholzer, 2009; Gammie, Gammie & Cargill, 2002; Howieson, 2003; McCarthy & McCarthy, 2006:202). It is necessary to include pervasive competencies into curricula so as to create the professional graduate that employers seek (De Villiers, 2010; Eisner, 2004:61). Graduates today enter a world which changes so rapidly that lecturers find it challenging to offer opportunities for students to develop as professionals who can cope with the rate of change. The challenge includes accountable ways of facilitating learning which would incorporate both technical competencies and a wide range of pervasive competencies (De Villiers, 2010).

Incorporating pervasive competencies into the curriculum would imply a shift from a traditional teaching and learning model to a culture of facilitative learning that parallels a post-millennial social world in which new combinations of creative skills and abilities are increasingly in demand (McWilliam, 2008; Clark & White, 2010:116). Traditional teaching and learning leaned towards preparing students for the 20th-century work culture, which focused on accessing information and using it to solve relatively predictable problems or complete routine transactions. Research done by social commentators on workplace and social futures (Cunningham 2006; Pink 2005; Clark &

White, 2010:116) conclude that university graduates entering the work force in the 21st century will be performing work that is much less focused on routine information seeking, transactions and problem solving. The work will focus on forging relationships, tackling novel challenges and synthesising 'big-picture' scenarios.

Higher Education Institutions encourage the use of alternative methods of facilitating learning with the view to preparing graduates for the contemporary work culture, as can be seen from a commitment by the University of Pretoria to scholarly teaching, recognising that the act of teaching involves more than the transmission of facts or the transfer of knowledge (University of Pretoria, 2010). Likewise, accounting education in recent years has emphasised the need for developing generic competencies and, to this end, has advocated various teaching and learning methods other than the traditional lecture format (Boritz & Carnaghan, 2003; Eisner, 2004:61). However, the mainstream teaching and learning methods in undergraduate taxation and accounting are still very much focused on a 20th-century work environment (McWilliam, 2008; Miller & Woods, 2000). It is therefore necessary to shift the boundaries of traditional teaching methods in order to parallel the changes taking place in the work culture.

Students will be better prepared and meet the expectations of the employers if the undergraduate curriculum is aligned to incorporate the teaching of pervasive competencies rather than just focusing on technical competencies (Coetzee & Oberholzer, 2009; Miller & Woods, 2000). To date, research indicates that there has not been much alignment in this regard (De Villiers, 2010; Miller & Woods, 2000).

People's inherent resistance to change (Goodwin, 1971) may be the reason why there has not been a concerted effort to incorporate pervasive competencies into tertiary curricula (De Villiers, 2010). However, tertiary educators have the scholarly and professional obligation to offer students the opportunity to acquire these skills – and therefore align the curriculum to include these skills – so that they can be successful when they graduate from the university (Norms and Standards for Educators, South African Government, 2000).

Many educators realise that there is little information as to how to incorporate pervasive competencies into the curriculum, as most of the current literature on the subject emphasises the challenges faced by educators rather than the solutions (De Villiers, 2010). The principle aim of this article is to suggest a practical approach to address the problem that educators have in incorporating pervasive competencies into curricula, focusing on professional skills as one of the pervasive competencies. More specifically, it presents a classroom tool established through a simulated job application and interview process presented as an assignment to a group of undergraduate taxation students, which was embedded in the theory of experiential learning (Kolb, 1984). The article reports on an action research approach to implementing this assignment in practice and to evaluate the perceptions of students (by way of a feedback questionnaire) and researchers (by way of reflective practice) regarding the approach followed.

This article starts with the theoretical framework that serves as background to the need for incorporating pervasive competencies into the undergraduate taxation curriculum, the challenges faced by lecturers and using experiential learning to facilitate

learning as part of professional development. 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 through observations by the researcher as well as from students' feedback. The article concludes with a summary of the findings and a discussion of limitations and directions for future research.

THEORETICAL FRAMEWORK

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, 2012). In the context of 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, 2001:5). 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, 2003:7). Pervasive competencies include both discipline specific technical skills and a broader range of soft skills. As proposed by the South African Institute of Chartered Accountants (SAICA, 2010), pervasive competencies include attributes such as ethical behaviour and professionalism, personal attributes such as being a lifelong learner, and professional skills such as communicating effectively and efficiently. This study focuses on the incorporation of professional skills into the undergraduate taxation curriculum. In recent literature, a need for the incorporation of pervasive competencies into curricula has been identified and is discussed in the following section.

The need for the incorporation of pervasive competencies into the curriculum

Research shows that the undergraduate curriculum has to be aligned to incorporate pervasive competencies in order to ensure that students are prepared for the 21st century work environment (Coetzee & Oberholzer, 2009; Miller & Woods, 2000). Employers want students who are well-rounded after obtaining a higher education qualification and who are able to contribute more than just technical attributes (De Villiers, 2010). Business schools have been criticised in some quarters for not preparing graduates for the workplace (Miller & Woods, 2000; Eisner, 2004:61). Given the expectations of the business profession's key consumers and stakeholders, greater emphasis should be placed on incorporating pervasive competencies into undergraduate curricula if graduates are to be selected by employers and prosper as professionals in the complex competitive business environment (De Villiers, 2010). However, the incorporation of pervasive competencies into a curriculum is not an easy task because of the various challenges faced by lecturers, as discussed in the next section.

Challenges faced by lecturers

Although the need for the incorporation of pervasive skills into undergraduate curricula is clearly identified, there are numerous barriers to change. The barrier that is of significance to this study is the fact that lecturers lack the knowledge as to exactly how this change should be brought about (De Villiers, 2010). Incorporating pervasive competencies into an undergraduate curriculum entails incorporating skills-based strategies of facilitating learning, focussing on all learning outcomes to be achieved by

the student. One of the skills-based strategies of facilitating learning, for example, is the use of the experiential learning model as advocated by Kolb (1984). To master new strategies of facilitating learning, continuing professional development of academic staff is needed (Du Toit, 2008). Professional development interventions would include a focus on the three main aspects of teaching practice: curriculum development, facilitating learning and assessment (Du Toit, 2008). The following section discusses a change in strategies of facilitating learning as part of professional development.

Change in strategies of facilitating learning as part of professional development

The researchers have been involved in quite a number of professional development interventions recently with regard to the need to incorporate pervasive competencies into the undergraduate taxation curriculum. As scholars in the field of facilitating learning in higher education, the researchers fully endorse the inclusion in the taxation curriculum, based on work of scholars such as Barnett (2004, 2007) and Slabbert, De Kock and Hattingh (2009) who promote the idea of life-long learning and professionalism in programmes for professionals. The competencies as proposed by SAICA (2010) and the South African Qualifications Authority (SAQA, 2000) are embedded in numerous learning theories, such as constructivist learning (Von Glasersfeld, 2001), self-regulated learning (Slabbert *et al,* 2009), collaborative learning (Johnson & Johnson, 1990) and experiential learning (Kolb, 1984). The way in which lecturers facilitate the achievement of these competencies should be reconsidered. Instead of only ‘imparting knowledge’, lecturers should, as part of their professional development, utilise learning theories in order to facilitate learning of the competencies

proposed, specifically in relation to the pervasive competencies (Du Toit, 2009). Facilitating learning is the most effective way of promoting deep learning, within a learning-centred teaching approach (Du Toit, 2008; Slabbert *et al,* 2009). In this study, the learning theory used as a tool to facilitate the learning of professional skills as a pervasive competency is experiential learning (Kolb, 1984). The researchers deemed this learning theory the most appropriate to achieve the specific outcomes of the assignment.

Experiential learning as a tool for facilitating learning

Experiential learning is the process of constructing meaning from direct experience; that is learning through reflection on doing (Kolb, 1984; Moon, 2004:126). The philosophy of experiential learning has been substantiated through the Experiential Learning Model (ELM) (Kolb, 1984) as illustrated by Figure 1 [Figure 1].

Figure 1: Kolb's (1984) Experiential Learning Module

In order for students to gain concrete knowledge from experiential learning, a number of elements are required. The student must be willing to be actively involved in the experience (concrete experience); the student must be able to reflect on the

experience (reflective observation); the student must have the ability to use analytical skills to conceptualise the experience (abstract conceptualisation); and, finally, the student must have decision-making and problem- solving skills in order to formulate and use new ideas gained from the experience (active experimentation) (Kolb, 1984; McCarthy & McCarthy, 2006; Clark & White, 2010).

Studies on experiential learning conducted in university business education programmes have come to the conclusion that experiential learning specifically assists in building professional skills as required by employers (McCarthy & McCarthy, 2006; Clark & White, 2010). Therefore, the researchers have decided to focus on a practical approach to facilitate the achievement of professional skills as a pervasive competency within an undergraduate curriculum, embedded in the experiential learning theory. Consequently the research design is discussed.

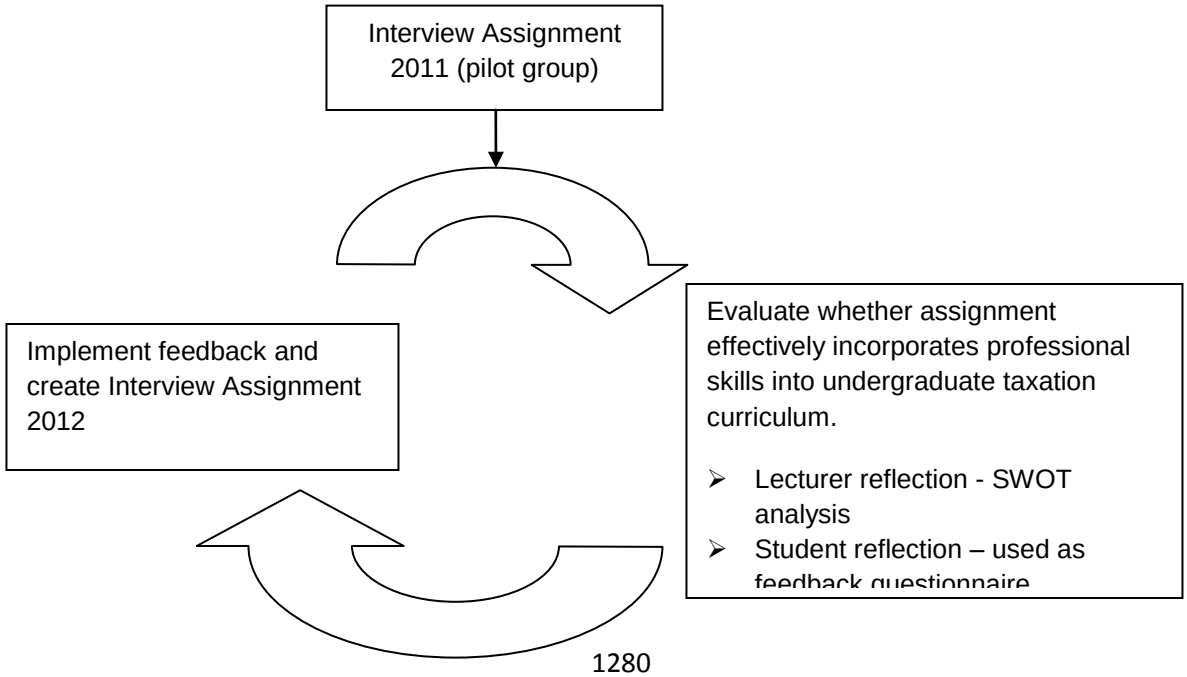
ACTION RESEARCH DESIGN

For the research on which this article is based, action research was considered to be the most appropriate research design as it is a process that promotes professional development and evaluation of innovative teaching strategies in order to solve problems encountered by educators (McNiff & Whitehead, 2006). Educational action research is one of the main streams of action research as a whole (O'Brien, 2001). It can be defined as any systematic inquiry conducted by researchers into the teaching and learning environment to gather information on how their particular environment operates, how they teach and how well their students learn. It is a reflective process that allows for inquiry and discussion to be components of the research. Information is

gathered with the aim of gaining insights, developing reflective practice, effecting positive change in the educational environment and improving student learning (Ferrance, 2000). Action research is conducted in the natural setting in which the problem is encountered, and is an informal, qualitative, interpretive, reflective and experimental methodology that requires all the participants to be collaborative researchers (O'Brien, 2001). Since the research reported is about implementing an innovative idea, the approach is asset-based (Du Toit, 2009). An asset-based approach to action research shifts the focus from problems experienced (a deficit approach) to an approach where innovative ideas could be implemented by academic staff in order to transform their practice.

Action research is an overarching design that incorporates a cyclical process (also referred to as a spiral) consisting of several iterations of action research cycles (McNiff & Whitehead, 2006). Two cycles were executed and reported on in this research. Figure 2 illustrates the action research process followed [Figure 2]:

Figure 2: Action research process followed



In order to explain the action research process that was followed, the teaching context and assignment is outlined in the following section.

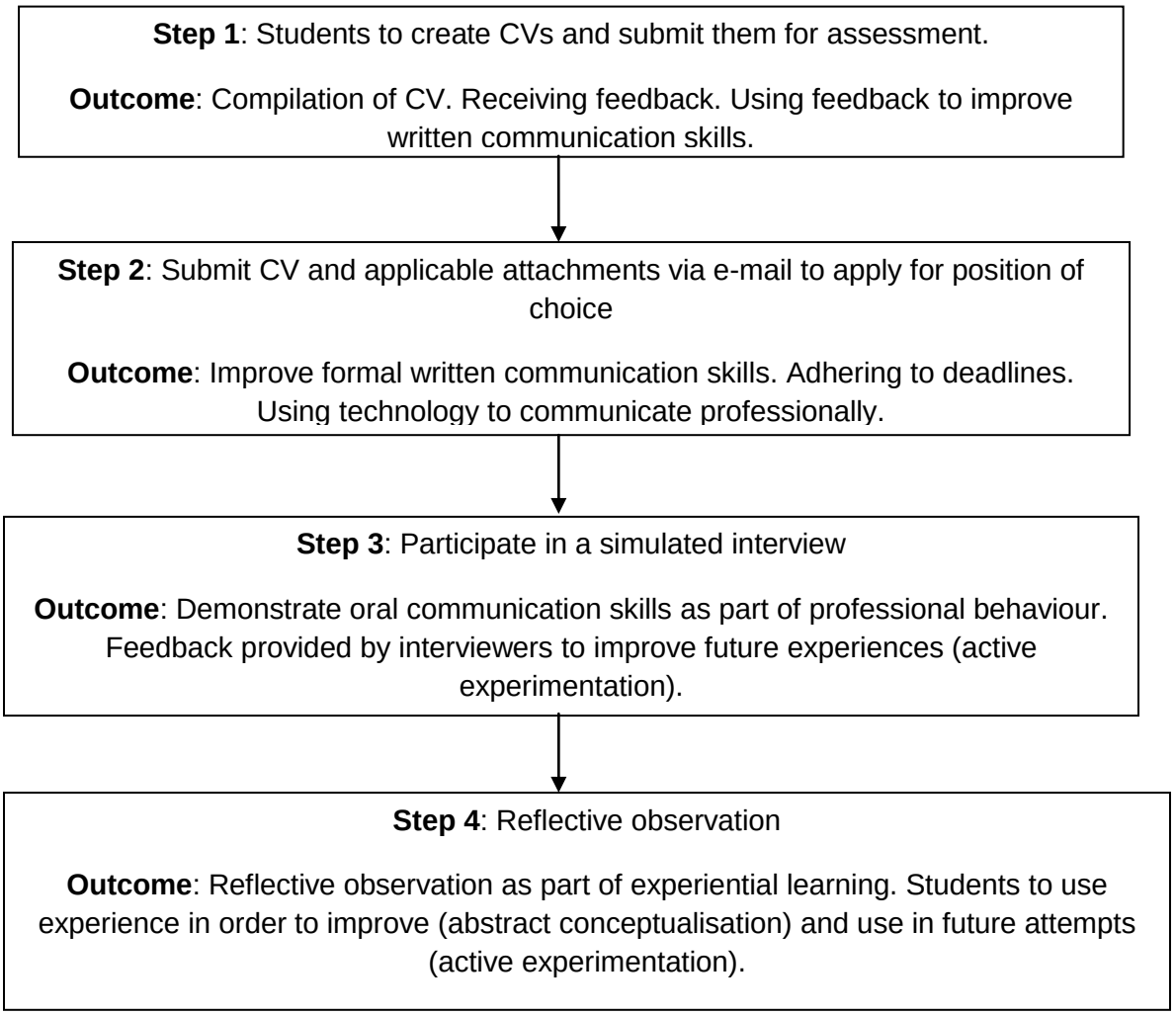
Teaching context and assignment

One of the members of this research team is a senior lecturer in the Department of Taxation at the University of Pretoria, South Africa, lecturing the third-year taxation course. The assignment for this module was selected as a tool to incorporate professional skills into the curriculum through the use of experiential learning. The assignment, which counted 10% towards the semester mark, was presented in the second half of the year. The groups consisted of 58 students in 2011 and 125 students in 2012 and the classes were presented in English only.

A majority of the students in these groups were to obtain a degree at the end of the year and would be entering the job market soon after graduating. A significant real-life challenge that they would soon be facing is the process of preparing and sending out a CV and going for a job interview. It was decided to focus on professional skills, specifically communication skills (both verbal and written), as these skills were perceived by the researchers to be an important aspect in the current development of the students. The innovative idea was to simulate the job application and interview process based on the experiential learning model (ELM). The assignment also included a technical component in order to ensure that the assignment facilitated the learning of professional skills in combination with technical competencies.

Figure 3 is a summary of the assignment and proposed learning outcomes embedded in the ELM, followed by a detailed discussion of each step as it was executed in the two different action research cycles: [Figure 3]

Figure 3: Summary of assignment and proposed learning outcomes



Each step within the assignment contained elements of the ELM. Active experimentation, one of the elements of the ELM, is an element not included in this research. However, the researchers are of the opinion that the students will use the experience for active experimentation in future.

First Action Research Cycle: Interview Assignment 2011 (58 students)

Step 1: Students to create CVs and submit them for assessment.

Students had to create their own CVs after doing research on the internet on how to compile a CV and submit these CVs for assessment. The CVs were critically assessed by the lecturer on a one- on-one basis (in their presence) and feedback was given as to the formatting, content and language usage. Owing to the limited number of students, the assessment of the CVs and feedback by the lecturer was possible. The students were awarded a mark if they submitted the CV. All students were awarded the same mark, irrespective of the quality of their CVs.

Step 2: Submit CV and applicable attachments via e-mail to apply for position of choice.

A job advertisement was created by the lecturer, which invited prospective employees to apply for a position of their choice at a firm. The two positions offered were either that of a tax compliance officer or a tax advisor. These two positions required different competencies and types of applicants as clearly defined in the advertisements. Students could apply for the position which they deemed to be most fitting to their individual profile. Students had to apply for the job of their choice by submitting their CVs electronically (via e-mail) to the 'company's HR officer', which was the academic assistant (tutor) on the course. The students were awarded a general impression mark for the CV received as well as for the completeness of the e-mail; for example, a covering letter should have been attached. These marks were awarded by using an assessment rubric.

The first and second steps in the process facilitated the learning of formal written communication skills as well as using technology as a communication medium through experiential learning. The learning took place through the creation of the CVs and the feedback given in the individual sessions.

Step 3: Participate in a simulated job interview.

Students had to attend simulated interviews, which were led by the lecturer (part of the research team) and the academic assistant. In order to prepare the students for the interview a formal lecture (50 minutes) was given on interview skills. The lecture was based on material obtained from the internet and the personal experience of the lecturer.

Students were interviewed in ten-minute slots, with five minutes allocated for feedback. The interviews were formal and formal interview questions were asked by the interviewers. This was followed by feedback time which was more informal and very honest. The students were given information about what they had done right or wrong in the interview and they had the opportunity to have an open discussion with the lecturer and assistant. Each student's performance in the interview was awarded a mark according to a rubric. As part of the interview, students were asked a technical tax-related question specifically related to the job for which they had applied, to facilitate the learning of technical competencies. Students had to be prepared to answer any question relating to their chosen field of expertise.

Step 4: Reflective observation.

After completing the interview, students were asked to complete a feedback questionnaire on their experience of the assignment. This was chosen as the most appropriate time for the students to reflect on the process. Reflection is an important aspect of the experiential learning cycle, and experiential learning is most effective when it involves a phase of learning from feedback as well as a reflective learning phase (Kolb, 1984:21; Moon, 2004:126). A reflective questionnaire was created with the dual purpose of acting as a reflection tool for the students and, secondly, to act as a tool to gather data for this research. Students were awarded a mark for the completion of the questionnaire. The questionnaire in the first action research cycle consisted of two parts. The first part consisted of seven statements to be scored using a 4-point Likert scale. The second part was an open-ended question requesting students to share general comments about the assignment and their experience. The results from the Likert scale on the feedback questionnaire were statistically analysed and reported in the data analysis section.

Researchers' reflective practice is an important element of the cyclical process of action research (McNiff & Whitehead, 2006). The results of the first action research cycle were assessed through the reflective practice of the researchers based on the SWOT analysis (Morrison, 2005). The SWOT analysis is used to evaluate the **S**trengths, **W**eaknesses/Limitations, **O**pportunities and **T**hreats of a project. Table 1 illustrates the researchers' reflective practice after the first action research cycle. [Table 1]

Table 1: Researcher's reflective practice after first action research cycle

Strengths	**W**eaknesses/Limitations
➢ Successful in incorporating professional skills into the curriculum ➢ Students in need of assignment which simulated the real-life experience of the job application and interview process ➢ Individual feedback provided to students an invaluable learning experience as it led to immediate reflection on professional skills.	➢ Owing to the fact that the lecturer involved in feedback on all of the steps in the assignment, it may be difficult to execute with large student groups. ➢ It might be beneficial to include an unfamiliar face in the interview panel as, although the interview simulation was as real-life as possible, the fact that the students were familiar with the panel might have made the interviews less authentic. ➢ Technical competency assessed was at a low level, and in order to make this assignment truly pervasive, the level of the execution of the technical competency assessed should be higher.
Opportunities	**T**hreats
➢ Weaknesses identified will be used to create more effective learning experience for students within the second action research cycle.	➢ Many barriers impede the changing of strategies of facilitating learning. This study addressed one of the barriers, being a lack of knowledge on how to implement change. However, the researchers acknowledge that lecturers might be faced with other barriers in their specific environment, such as limited financial, human and physical resources, the lack of lecturers' soft skills and the lack of remuneration and rewards to name a few (De Villiers, 2010). It is important that these threats be addressed by faculties in order to effect true change.

Building on the student feedback (discussed in the results section) as well as the researchers' reflective practice, the interview assignment was redesigned for implementation in the second action research cycle as reported in the next section.

Second Action Research Cycle: Interview Assignment 2012 (125 students)

The basic steps of the assignment remained the same during the second action research cycle (See Figure 3). The strengths identified during the first action research cycle were built upon and the opportunities utilised. The weaknesses and threats as identified in the first action research cycle were addressed during the second cycle where possible. The changes incorporated towards creating a more effective experiential learning experience are discussed for each step of the assignment:

Step 1: Students to create CVs and submit them for assessment.

The large number of students participating in the 2012 assignment made it impossible for the lecturer to review all of the CVs individually. Building on the collaborative learning theory, the CVs where reviewed by the students' peers. Collaborative learning takes place when students construct meaning by working together (Johnson & Johnson, 1990). Students had to do their own research on the internet on how to prepare their own CVs. A formal lecture was given by the lecturer as to the content of a CV after the CVs were prepared by the students. The lecturer prepared for this lecture by using the internet and previous experience. After the lecture, students received a CV checklist (containing the elements discussed in the lecture) to use in awarding marks when reviewing the work of a peer. The CVs were exchanged and peer reviewed by students within a formal contact session. The lecturer ensured

that CVs were exchanged between students sitting in different parts of the class to ensure that friends did not review one another's work. The peer review process was an important part of the experiential learning experience (Kolb, 1984:21; Moon, 2004:126). In order to ensure high quality peer reviews, the students were required, at the end of the peer review, to award a mark for the quality of the peer review using a rubric. Students were encouraged to provide feedback on the CV of peers as part of reflective observation, and if a student delivered a high quality peer review, s/he would receive a high mark from the student whom they reviewed. Therefore, Student A's CV would be peer reviewed by Student B using the CV checklist and awarding a mark. Thereafter, Student A would review the quality of Student B's review and award a mark using a peer review evaluation rubric.

Step 2: Submit CV and applicable attachments via e-mail to apply for position of choice.

Owing to the increased number of students, a separate Gmail account was created for the students to electronically submit their CVs. All other elements of this step in the assignment remained unchanged in the second action research cycle.

Step 3: Participate in a simulated job interview.

As a result of the increased number of students, the number of interview panels had to be increased. In order to respond to a weakness identified in the first action research cycle, the lecturer invited future employers to participate in the assignment as part of the interview panel. E-mails were sent to the tax recruiters of large and medium potential employer companies. Four large companies within the public and private sector indicated that they would send representatives to participate in the study. The

interviews took place over three days, with two panels of three interviewers per day. The three interviewers consisted of two company representatives and one representative from the University (the lecturer or tutor). The students were notified about which employer would be represented on which panel. This gave students the opportunity to select to be interviewed by the future employer of their choice. The students were also encouraged to bring their CVs to the interview, which were given to the future employers to take with them for future recruitment. This process proved to be very beneficial for the future employers as they had the opportunity to come into contact with various exceptional students and obtain their details. A list of standard interview questions was prepared by the lecturer and discussed with the panel members in a briefing meeting at the start of the day. This gave the interviewers some guidance and variety within the interview (interviewers could ask different questions in different interviews). The representative of UP observed the interview and asked the technical competency question during the interview. From the feedback received in the first action research cycle, the lecturer ensured that the level of the technical question was challenging. A variety of questions was set and randomly asked to avoid students telling each other the answer before the interview. The future employers awarded marks for the students' interview using a rubric. The UP representative awarded marks for the answering of the technical query, also using a rubric. As with the first action research cycle, detailed feedback was given to students directly after the interview, in line with the experiential learning model (Kolb, 1984:21; Moon, 2004:126)

Step 4: Reflective observation.

A feedback questionnaire was completed by the students directly after the interview as part of their reflective practice. As a result of the professional development of the researchers within the action research process, the 2012 questionnaire had developed significantly from the questionnaire used in the first action research cycle. This questionnaire consisted of 13 questions, addressing the different steps within the assignment. Each question could be answered using a 5-point Likert scale. Students also had the opportunity to comment after each question in order to reflect on every step within the assignment. The quantitative data gathered was statistically analysed and is reported in the next section.

Table 2 illustrates the SWOT analysis completed by the researchers as part of their reflective practice as advocated by the action research design (McNiff & Whitehead, 2006). [Table 2]

Table 2: Researcher's reflective practice after second action research cycle

Strengths	**W**eaknesses/Limitations
➢ Successful in incorporating professional skills into the curriculum ➢ Peer review of CVs significantly contributed to the learning experience of students ➢ Employers represented on interview panels contributed significantly to effective experiential learning ➢ Can be executed with large student groups if lecturers add additional interview panels. ➢ List of interview questions provided to panels ensured correct level of technical competency assessed.	➢ Interviewer fatigue is a risk. Interviews should be scheduled with sufficient breaks for the interview panel.

Opportunities	**T**hreats
➢ Weaknesses identified will be used to create more effective learning experience for students in future.	➢ Identical to the threat identified in Table 1.

DISCUSSION OF RESULTS OF FEEDBACK QUESTIONNAIRE

As mentioned above, a feedback questionnaire was created by the researchers and completed by the students directly after the interview took place. This feedback was also used to evaluate the students' perceptions of the effectiveness of the assignment in improving professional communication skills and preparing them for their future careers. In the first action research cycle (2011), there were 58 students who completed the questionnaire, whereas in the second action research cycle (2012), there were 125 students who completed the questionnaire. The number of respondents represented the entire population and all the statements were responded to by all the students.

The feedback reported on is divided into the different stages of the assignment and incorporates the feedback received on both action research cycles. The feedback for the second action research cycle is much more comprehensive due to the improvement of the feedback questionnaire as a result of the researchers' professional development. For the purposes of this study, only the feedback received on the Likert scale statements is reported on (quantitative feedback). The following table provides a key to the Likert scales used in the two action research cycles [Table 3]:

Table 3: Likert scales used in 2011 and 2012 assignments respectively

2011 Assignment: 4-point Likert scale		**2012 Assignment: 5-point Likert scale**	
1.	Do not agree at all	**1.**	Disagree
2.	Agree to some extent	**2.**	Disagree to some extent
3.	Agree	**3.**	Unsure/Neutral
4.	Fully agree	**4.**	Agree to some extent
		5.	Agree

Tables 4 – 7 report the data gathered through the process of reflective observation for each step within the assignment. The feedback is reported as a percentage of students who selected the specific option. [Table 4]

Table 4: Step 1: Students to create CVs and submit for assessment.

Question	**2012**				
	1 (%)	**2 (%)**	**3 (%)**	**4 (%)**	**5 (%)**
Doing research on my own to determine how a CV should look and what should be included was a more valuable experience than if the lecturer just told me how to do it.	0.79	7.09	21.26	28.35	42.52
The CV workshop presented by the lecturer was a valuable learning experience.	0	0.79	2.15	20.47	75.59
The peer review session (reviewing a peer's CV and receiving feedback on my own CV) was a valuable learning experience.	1.59	1.59	8.73	25.40	62.70

From the high agreement scores, it can be seen that the creation of the CV, the CV workshop and the peer review of CVs were perceived by the students to be part of a valuable learning experience. The disagreement rate with the first statement was expected because some students prefer to be told what to do. However, most students

seem to find the experience of self-regulated learning more valuable than learning being controlled by the lecturer (Slabbert *et al,* 2009).

Table 5: Step 2: Submit CV and applicable attachments via e-mail to apply for position of choice

Question	**2012**				
	1 (%)	**2 (%)**	**3 (%)**	**4 (%)**	**5 (%)**
E-mailing the job application was a valuable learning experience.	4.72	3.15	11.02	23.62	57.48

Students who disagreed with this statement commented that they were already familiar with the e-mailing process. However, from the high rate of agreement it is evident that not all of the students are familiar with the formal e-mail communication process. It can be accepted that students learnt about professional communication in an IT environment from this experience (SAICA, 2010).

Table 6: Step 3: Participate in a simulated interview

Question	**2012**				
	1 (%)	**2 (%)**	**3 (%)**	**4 (%)**	**5 (%)**
The interview workshop presented by the lecturer was a valuable learning experience.	0	1.57	3.15	14.17	81.10
The interview with the employer was a valuable learning experience.	0	0	0.79	11.02	88.19

The significantly high agreement rates indicate that the simulated interview was a valuable experiential learning experience (concrete experience) (Kolb, 1984).

Table 7: Step 4: Reflective observation

Question	**2011**				**2012**				
	1 (%)	**2 (%)**	**3 (%)**	**4 (%)**	**1 (%)**	**2 (%)**	**3 (%)**	**4 (%)**	**5 (%)**
When receiving the assignment for the first time my **initial reaction** towards it was positive.	0	10.34	22.41	67.24	0.79	2.36	16.54	28.35	51.97

Looking back, I consider the process of executing the task to be a positive learning experience (learning process).	0	0	1.72	98.28					
Looking back, I consider the outcome of this assignment to be a positive learning experience (end product).	0	0	3.45	96.55					
This assignment significantly improved my communication skills (written and oral) within a formal environment	0	1.72	18.97	79.31	0	0	7.09	23.62	69.26
The assignment contributed significantly towards a better understanding of either tax compliance or tax advisory better.	3.45	5.17	55.17	36.21	1.57	1.57	18.11	25.20	53.54
I enjoyed having the freedom of working on my own and applying for a position of my choice.	0	1.72	12.07	86.21	0	0	6.30	14.96	78.74
This assignment contributed significantly to my professional development in terms of my future career.	0	0	3.45	**96.55**	0.79	0	3.15	**19.69**	**76.38**
This kind of real-life, simulated assignment contributes more to my professional development than a pure tax theory or computation assignment.					0	1.57	5.51	**17.32**	**75.59**
I now know what to expect from the job application process and feel better prepared.					0	0	0	**15.75**	**84.25**

As described in the research design section above, the second action research cycle had two interview panels due to the large number of students. The statistical analysis of the data showed that, for all of the statements above, there were no statistically significant differences between the data from the two panels. The researchers therefore accept that, although students may be interviewed by different

panels, their experience is the same. Educators would therefore be able to implement this assignment with even larger student groups by including more interview panels.

The focus of this assignment was on the improvement of the students' professional communication skills within a formal environment. The high agreement percentages indicate that the outcome was achieved. Although the researchers fully support the use of group assignments as a form of collaborative learning (Johnson & Johnson, 1990), the results show that students enjoyed the freedom of working on their own. Assignments within a module should be balanced between group and individual assignments. The high agreement rates with the last three statements show that the students prefer assignments embedded in experiential learning and that the assignment contributed to their professional development in terms of a future career. This is a significant outcome for this study as it shows that not only can one incorporate pervasive competencies into the curriculum quite easily, but it also has a very positive impact on students.

From the qualitative comments of all the students, it is clear that they found value in doing an assignment of this nature. Some examples of the feedback received are:

> *"This was such a great opportunity, I will feel more comfortable when going for a job interview and the lecturers have provided very valuable feedback and boosted my confidence. It has been an excellent learning experience and the most valuable and applicable assignment I have ever done at varsity.' "*

> *"I feel that I got valuable experience and that I have learned a lot from the feedback. I think that this learning experience will help me in future, and will help me*

think differently about situations. I enjoyed the interview and assignment in general, and wish we had more assignments like this, thank you!"

The researchers also asked the future employers, who were members of the interview panels, to share their thoughts on what they thought of this kind of experiential learning assignment. Some of the comments received were:

"I commend UP for initiating this type of assignment to equip 3rd Year Taxation students with the soft skills that are so critical for their career success. A brilliant student with poor interview skills may lose out on excellent job opportunities."

"Assignments like these greatly assist in bridging the gap between university and corporate world. It also provides students with an opportunity to clarify perceptions of what an interview entails in order to demystify perceptions, fears, questions and challenges in the job application process. Realistic interviews like these provide the students with exposure and provide them an opportunity to ask these questions in a safe environment so that they can learn and have a smoother transition from university into the world of work."

"Such assignments will make your students a lot more marketable and are a very good initiative."

"The assignment is an amazing initiative. One of the universities' roles is to get students ready for the world of work. Universities have passed this buck to support

services and not paying as much attention to it anymore. Well done to the Tax Department for running with this."

CONCLUSION

The incorporation of pervasive competencies into undergraduate curricula is a well-researched and contemporary issue in higher education. Various stakeholders, specifically employers, demand that graduates possess a set of pervasive competencies, incorporating both discipline specific technical competencies and 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. In order to address the need identified by the stakeholders and to include pervasive competencies into the curriculum, lecturers have to overcome the barriers to change. Of the numerous barriers, the lack of knowledge about exactly how to incorporate these pervasive competencies into the undergraduate curriculum has been addressed in this article.

To address the challenge, lecturers should embrace their own professional development in order to redesign outdated teaching strategies. To assist educators in their professional development, a tool for facilitating learning was designed to find a practical approach to incorporate these pervasive competencies, with a focus on professional skills, into an undergraduate curriculum. Embedded in experiential learning theory, a simulated job application and interview process, incorporating both technical competencies and professional skills, was carried out by students as part of their module assignment. The effectiveness of the tool was measured by means of the

researchers' perceptions – analysed by using a SWOT-analysis – and students' perceptions, analysed by using a feedback questionnaire.

The results of both the researchers' and students' perceptions indicated that the given assignment was a very good learning experience and was perceived as a tool to promote the professional development of students. The feedback during the process was invaluable to the students and most students felt that some or other skill had been improved by doing this task. The assignment focussed on communication skills, both verbal and written, and the results indicate that the students agree fully that the assignment has helped to improve these skills.

Owing to the extremely positive feedback received, the researchers recommend that this type of assignment be used by lecturers as a tool for facilitating the mastering of professional skills into the undergraduate curriculum. The researchers acknowledge that there are areas that require improvement, as identified through the researchers' reflective practice. However, these areas can be addressed and other researchers can learn from the lessons in this article. .

This study provides a practical tool which lecturers can incorporate into their undergraduate curricula in order to incorporate the much needed pervasive competencies into their teaching strategies. The tool is not only beneficial to lecturers as part of their professional development, but also to students as part of their learning. The reader is invited to experiment with this tool as it appears to be effective as evidenced by students' and future employers' feedback.

Limitations and directions for future research

The researchers acknowledge the fact that the data collection instrument is not validated. The data gathered by means of the questionnaire suffices to convince the researchers that such an experimental approach to include professional skills in the undergraduate taxation curriculum will be worth the effort as part of the professional development of both the students and lecturers. Thematically analysing the qualitative feedback received by the students will be beneficial in order to support the quantitative feedback received. A study to determine whether students who have been exposed to the form of experiential learning as advocated in this article are meeting the demands of employers in a better way than students who have not been exposed to this type of learning, will add value to the existing body of knowledge on the subject.

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