

A work-integrated learning (WIL) framework to develop graduate skills and attributes in an Australian university's accounting program

RAYMOND LEONG¹

MARIE KAVANAGH

University of Southern Queensland, *Australia*

Universities are being placed under increasing pressure to produce employable work ready graduates who are able to cope in a rapidly changing work environment. This has resulted in universities offering their undergraduate students the opportunity to gain business acumen and real world experience by undertaking work-integrated learning (WIL) as part of their learning. This paper proposes a three stage framework to effectively embed WIL into an undergraduate accounting program. Through careful planning and implementation in three accounting courses, students are encouraged to build essential discipline knowledge and transferable generic skills like communication, teamwork and problem-solving. The WIL framework developed seeks to narrow the expectations gap between industry, academia and students. It supports the development of graduates who can respond to rapidly changing economic circumstances, making them more employable and adaptable at the workplace. (*Asia-Pacific Journal of Cooperative Education*, 2013 14(1), 1-14)

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For many multi-national companies, the global skills shortage has impeded their ability to attract competent workers, with business leaders citing poor business acumen and lack of real world experience as serious shortcomings (Gamble, Patrick & Peach, 2010). In recent times, there has been a major push by the Government to significantly increase the number of degree-qualified persons in the Australian working population (Bradley, Noonan, Nugent, & Scales, 2008) across all industries.

Employers have strong views about the employability skills required (Archer & Davidson, 2008) but perceive that new accounting graduates are not being taught adequate generic skills in their programs (Barrie, 2006; Hancock, Howieson, Kavanagh, Kent, & Tempone, 2009; Jackling & De Lange, 2009). A study by Kavanagh and Drennan (2008) found that while employers still expect a base level of technical skills, they require 'business awareness' and an understanding of the 'real world'. Discipline-based knowledge in tertiary education alone does not meet all the needs of employers and means have to be found to deliver and assess relevant competencies and capabilities of employable graduates (Business Industry and Higher Education Collaboration Council, 2007; Crebert, Bates, Bell, Patrick, & Cragnolini, 2004; International Federation of Accountants Education Committee, 2003).

Hancock et al. (2009) report that employers are seeking graduates who possess a diverse range of non-technical skills including written and verbal communication, self-management, teamwork, initiative and enterprise, problem-solving, technological competence and planning and organizing skills with employers also using such skills as discriminators when evaluating graduates. In the workplace, conscientiousness, dedication and an ability to deal with complexity, uncertainty and pressure are also highly valued.

¹ Author contact details: raymond.leong@usq.edu.au

As part of the efforts to improve the quality of graduates, universities have been urged to develop and embed appropriate knowledge and skills through teaching and scholarship to enable self-fulfillment and personal development for students (de la Harpe & David, 2011). The intention is to equip graduates with critical analysis skills and independent thought to support a highly productive and professional labor force. This will help to prepare them to be future leaders in a diverse, dynamic global environment (Bradley, et al., 2008).

Accounting is a vocational discipline and the input of industry and professional bodies is important in the design of accounting programs. In fact, professional bodies have been prescribing a required skill set (CPA Australia & The Institute of Chartered Accountants in Australia, 2005). As a result, a key focus of the professional accounting bodies and universities is the development of a range of technical and non-technical skills. The recent Learning and Teaching Academic Standards Statement for Accounting produced as an Australian Learning and Teaching Council (ALTC) standards project (Australian Business Deans Council, 2010) emphasized the need for professional judgment, knowledge, application of skills, communication and teamwork and personal management skills. These skills enhance the ability of graduates to apply acquired technical skills in a variety of contexts and situations and equip them with life-long learning skills (Howieson, 2003).

Accounting programs have been challenged to make their curriculum more relevant to practice (Albrecht & Sack, 2000; Howieson, 2003). For universities to stay relevant, they will have to rethink their role, be proactive rather than reactive, challenge existing pedagogies and re-examine their teaching approaches in higher education in order to add value to students' learning and the community (Albrecht & Sack, 2000; Howieson, 2003; Jones, 2010).

Cranmer (2006) suggested that academic efforts to teach employable skills are at best producing mixed results and therefore resources would be better utilised in increasing employment-based training and work experience for graduates. Practical placement exposure to the work environment assists in the development of a range of skills including technical and generic skills. Employability involves far more than possession of generic skills listed by graduate employers as attractive. Rather, for optimal economic and social outcomes, graduates must be able to proactively navigate the world of work and self-manage the career building process (Bridgstock, 2009). The gap between employer expectations of the skills graduates should possess on entry to the workforce and the skills that graduates do possess has been a problem for some time (Hancock et al., 2009; Kavanagh & Drennan, 2008). This had led to employers deeming students as 'not work-ready'.

Universities have now responded to this pressure to turn out employable graduates. Many of them have started to include employability skills as part of the graduate skill set through curriculum redesign, course content and delivery strategy (Albrecht & Sack, 2000; Australian Qualifications Framework Council, 2011; UniversitiesAustralia, 2008). They have sought to articulate graduate outcomes from university education by identifying combinations of requisite skills and attributes of their graduates (Barrie, 2006). This is done progressively and developed over time in a degree program. Universities are now focusing on developing generic skills in students to prepare them for work in different work contexts and dynamic business environments (Barrie, 2006; Bridgstock, 2009).

One of the ways universities address this issue is through the development of work-integrated learning (WIL) programs, making industry experience a prerequisite of business programs (Lebihan, 2007). However, many current WIL programs developed still lack

structure and are being delivered as a single capstone course in a program. In order to enhance and scaffold the development of required skills, a more structured framework is required.

This paper proposes a three-stage framework centered on WIL to effectively develop essential graduate skills and attributes. In the next section, relevant literature is discussed. This provides a basis for the development of the WIL framework and its implementation across selected Accounting courses in the following section. Next, a discussion of the framework is made and conclusions from its implementation and administration are drawn.

LITERATURE REVIEW

Work-integrated learning (WIL) has a long history of existence under different names such as internship, co-operative education, experiential learning and action learning. In a generic sense, WIL is a range of work-related activities and experiences built into a student's study program. Reeders (2000) defined WIL as "student learning for credit designed to occur either in the workplace or within a campus setting that emulates aspects of the workplace" (p. 205). Simply put, WIL is learning by doing and is designed to help students to develop a better understanding of their future career path, personal and professional direction, extend their knowledge of the world of work and range of employment opportunities. It is a partnership arrangement among students, educational institutions and host organizations with designated responsibilities for each party. It gives students opportunities to apply the theories being learnt in the academic classroom in an actual workplace.

Apostolides and Looye (1997) provide a model of WIL for integration. Learning tasks and assessments can be integrated and include measuring numerous capabilities and skills in multi-dimensional professional contexts (Wood et al., 2009). They suggest a combination of course work (on campus learning) and placement experiences (workplace learning) that has three stages: an early stage, an intermediate stage and a late stage. Students experience activities and pedagogies increasing in complexity as they advance through the stages. A key aspect of WIL is the notion that it entails the integration of knowledge and skills gained in the educational institution and in the workplace. It is the integration aspect of WIL that distinguishes it from workplace learning where a student learns at the workplace (Boud & Falchikov, 2006).

WIL is also a vehicle for developing essential graduate attributes which are the qualities, skills and understanding that a university community agrees all its graduates should have developed as a result of successfully completing their university studies. These attributes include and extend beyond the disciplinary expertise or technical knowledge that has been the core of most traditional university courses.

Development of generic capabilities takes time. It is important to develop students' generic capabilities over the three (or more) years of the undergraduate degree. It is important to scaffold students' learning of capabilities during the early years of study (Ramsden, 2003). With appropriate scaffolding, learners can gradually build confidence and learn the career building/management skills they need to become independently responsible for their own learning (Sharma & Hannafin, 2004). As they move from their first to final year, scaffolding is removed, activities become less structured but the cognitive processes developed should remain, enabling students to apply what they have learnt to new problems in new and relevant contexts.

Robley, Whittle and Murdoch-Eaton (2005) examined the alternate pedagogies of 'embedding' and 'in parallel' generic skill development and concluded that the embedded approach with appropriate skills development mapping was the superior skill development approach. Lucas, Cox, Croudace and Milford (2004) claimed that generic skill development is a tacit process developed over life and as such it is best not developed through standalone modules. Patrick, Peach and Pocknee (2009) identified the importance of designing WIL and treating skill development as an integral and integrated part of the curriculum rather than as a bolt on experience.

In 1993, the professional bodies of CPA Australia and Institute of Chartered Accountants in Australia (ICAA) accepted and endorsed recommendations for Competency Standards for Accountants (Birkett, 1993). The Generic Skills list consists of thirty cognitive and behavioral skills commonly applied in practice and highly regarded by professional bodies and employer groups (Birkett, 1993; Institute of Chartered Accountants of Australia & CPA Australia, 2009). Cognitive skills cover routine, analytic/design and appreciative skills whilst behavioral skills consist of personal and interpersonal skills. Communication skills are listed separately, as these are valued highly by employers and professional bodies as they permeate many business environments both locally and internationally.

In a report in 2005, CPA Australia and the Institute of Chartered Accountants in Australia recommended that generic skills should be developed in an integrated manner in the accounting program rather than as a standalone course. Good curriculum design will ensure generic capabilities are built into learning outcomes across the curriculum and will ensure constructive alignment between learning outcomes and learning activities, assessment tasks and the criteria used to evaluate assessments (Biggs, 2003).

The skills useful for employability have since been further expanded by the ICAA. The emphasis is now on "development of critical thinking, analytical reasoning, problem solving skills, creativity and research techniques that together support the ability of lifelong learning" (Institute of Chartered Accountants of Australia & CPA Australia, 2009, p. 3). Interpersonal skills, including written and oral communication skills, leadership and teamwork are also essential. These skills should be planned and systematically integrated into a degree curriculum and developed throughout various program courses. Ways in which these may be done include case studies, team assignments and projects, problem-solving and simulated decision-making and as this paper suggests, WIL.

Accreditation is based on the demonstrated quality of an education experience. One of the basis for accreditation by the ICAA is the extent to which teaching methodologies facilitate the development of both technical and generic skills (Institute of Chartered Accountants of Australia & CPA Australia, 2009). The professional bodies expect a total education experience with a balanced curriculum for students covering not only a broad foundation of technical education but also skills relevant for effective work in the business environment.

WORK-INTEGRATED LEARNING (WIL) FRAMEWORK

To date, few universities can provide convincing evidence of curricula that comprehensively and systematically develop these abilities (Barrie, Hughes, & Smith, 2009). Barrie et al. identified eight interacting elements which affect an institution's efforts to foster curriculum renewal to achieve graduate attributes: conceptions, stakeholders, implementation, curriculum, assessment, quality assurance, staff development and student-centeredness.

An Australian university aims to address the elements in the Barrie et al. (2009) study by introducing a WIL Framework in Accounting. Through careful planning, implementation and execution of assessment in three accounting courses in the WIL framework, students build essential skills. They appreciate that to be successful in the working environment they will need to be equipped with not only technical skills but transferable generic skills like communications, teamwork and problem-solving that can be applied to a variety of workplace situations.

This framework incorporates many aspects of the skills and attributes expected of university graduates by employers as they exit from accounting and commerce programs. Its implementation will involve a progressive approach in embedding skills in selected courses in the accounting program. It narrows the expectations gap between industry and academia and produces graduates that are more readily employable, being adaptable and positive contributors in the workplace.

The process starts by examining graduate qualities and attributes. Graduate qualities are 'vision statements' that describe five broad domains of student learning, capability and engagement whereas graduate skills are specific, assessable sub-sets of student learning. Teaching and assessing graduate skills in programs and courses ensures that students are given the opportunity to graduate with those skills described in the university's policy document. The aim of developing these skills is that graduates will be able to manage, apply and communicate discipline knowledge purposefully, ethically, and sustainably with originality to different audiences; apply their learning across a range of contexts; and work with a diverse range of individuals and groups, in local, national and international environments to attain personal and professional goals.

DeLange (2000) argued that non-technical skills need to be developed to some extent before students start their work placement. He identified two clusters of skills that are consistent with the notion of education for sustainability. The first 'work related dispositions and attitudes' include respect for property and being open-minded while the second 'self-management and personal style' includes attributes of ethics, responsibility and integrity.

The learning levels used in this graduate quality and skills guide are expressed as generic statements that describe levels of progression or attainment for each of the university's ten graduate skills. These are ethical research and inquiry, problem-solving, academic, professional and digital literacy, written and oral communication, interpersonal skills, teamwork, cultural literacy, management, planning and organizational skills, creativity, initiative and enterprise, and sustainable practice.

There are three levels of learning: foundational, intermediate and advanced. These levels do target undergraduate degree years but they are not necessarily interchangeable with the first, second and third year. What level is appropriate for a particular course objective and assessment task will depend on the specific context of both the course and its discipline. The teaching and assessment of these skills over the course of students' degrees provide them with the opportunity to develop the university's five Graduate Qualities: Discipline Expertise, Professionalism, Global Citizenship, Scholarship and Lifelong Learning. The progression of many learning levels is based on well-known developmental taxonomies such as Bloom's (1956). It also expresses a process of disciplinary mastery, where students must comprehend foundational disciplinary knowledge before they can engage in intermediate

and advanced skills including application, analysis and evaluation (Morgan, Watson, Roberts, McKenzie, & Cochrane, 2002).

All the university's undergraduate accounting students have the opportunity to experience WIL as part of their learning. There are four types of WIL available to them in the WIL Framework (O'Shea, 2008). This Framework is depicted in Figure 1, and Type descriptions follow.

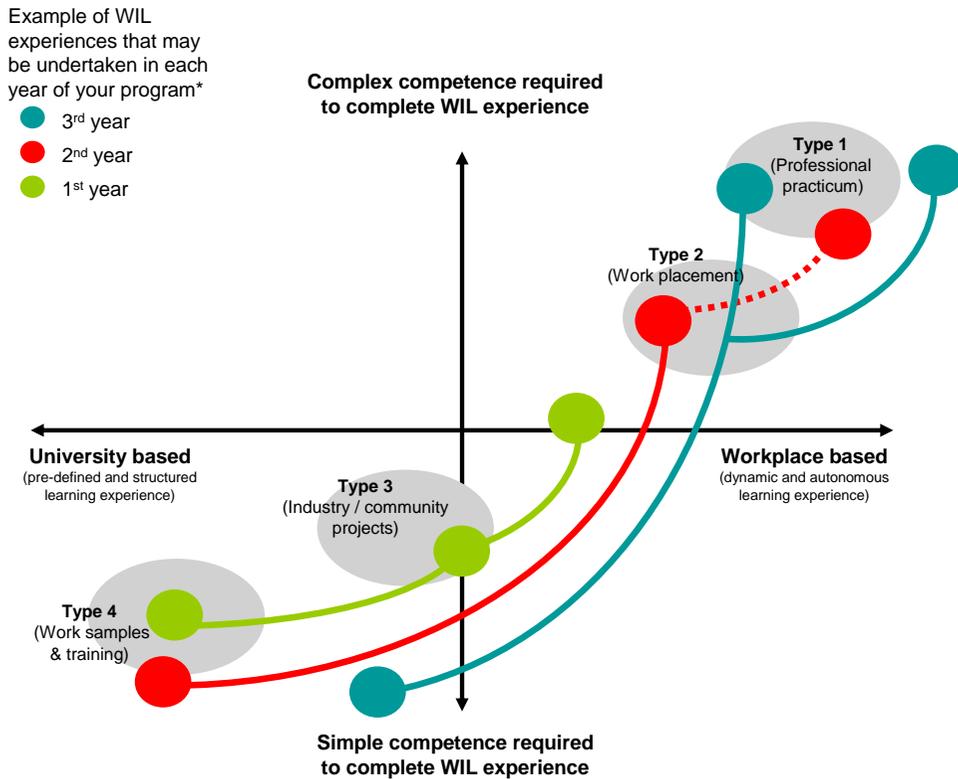


FIGURE 1: The University's WIL Framework

Source: O'Shea (2008).

Type 1– Professional practicum. This is a supervised, unpaid work-based placement providing students with the opportunity to explore their chosen industry, while developing and demonstrating the relevant professional standards, ethics and competencies and gaining course credit.

Type 2 – Work placement. This is an opportunity for students to complete unpaid work, supervised and supported in a professional role related to students' studies. Course credit is applicable.

Type 3 – Industry and Community Projects. This could take the form of one-off unpaid work or community focused projects that provide students with the opportunity to put their newly acquired knowledge and skills into practice in the world of work. Type 4 –Work samples and training. This may involve projects or work-related events designed, delivered and supervised by the university as part of a course such as visiting professionals, field trips, industry-based case studies and university supported participation in community and industry activities.

The WIL Framework is then further adapted to the Accounting discipline (O'Shea, 2008). This Framework is depicted in Figure 2.

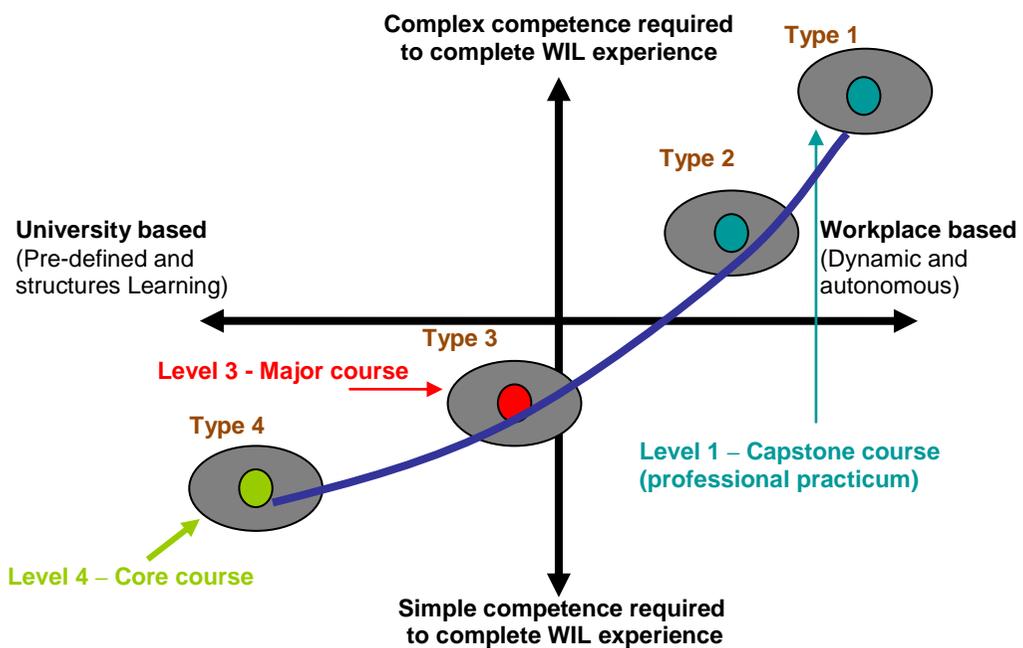


FIGURE 2. Accounting WIL Framework
Source: O'Shea (2008).

Justification of the design of the Accounting WIL Framework

The Accounting WIL Framework is an adaptation of the generic WIL Framework explicitly embedding skills development in three separate courses. These are in a core course, Accounting for Decision Making, in the first year, a major course, Management Accounting, in the second year, culminating in a capstone course Work-Integrated Learning in the final year (see Figure 2).

The University recognizes the importance of a wider skill set than the narrow generic skill lists to foster lifelong career development. Effective skills development involves more than just mapping generic competencies onto existing curricula, it requires effective partnerships between faculties, careers services and employers to develop and implement programs addressing the issue of career management competence, including career building and self-management skills.

For effective learning, the WIL Framework incorporates strategies for building students' capacity to develop relevant skills across their whole degree experience. To be effective, these strategies need to consider interrelationships between personal experiences and skills, including the management of confidence and decision making (Stoner & Milner, 2010). During a student's academic learning experience, parallel development of study and generic skills is undertaken; for example in developing writing and creative thinking, using web resources, résumé writing, career guidance, constructing effective job applications and with sessions delivered with the input from Careers and Employability consultants.

This approach was chosen because employability skills development approaches should involve at least one, or a combination of structural supports. This is done through career services or similar service providers; curriculum intervention in embedding employability skills in course content, delivery strategy or both; or work experience as a structured part of the curriculum with the individual student taking responsibility for reflecting on and recording their learning in a portfolio or enhanced curriculum vitae document (BIHECC, 2007).

This framework supports the development of accounting students' self-efficacy through WIL programs (Subramaniam & Freudenberg, 2007). Self-efficacy is a central concept in social cognitive theory where it is defined as "beliefs in one's capabilities to organize and execute the courses of action required to produce given attainments" (Bandura, 1997, p. 3). The level of an individual's self-efficacy is seen to be an important determinant of how well the individual copes with learning and performing at the workplace.

Students tailor their study programs to meet the expectations of employers in the job market (career management) (Hancock et al., 2009). They need to take responsibility for reviewing or assessing their own employability skills, addressing gaps and then pursuing appropriate ways to report or present relevant information about their skills to prospective employers when seeking employment (BIHECC, 2007). However, unless students are proactive and these skills development activities are compulsory and assessed, any WIL integration efforts will not realize their full potential.

Applying the Framework to First Year Accounting

First year accounting students get their first taste of WIL in the course Accounting for Decision Making. Type 4 WIL activities and exposure to industry through course guest speakers are introduced. These are tailored career and work-related tasks and events designed, delivered and supervised by the university and form the start of a student's career management process. Their purpose is to help students understand how to network and use the tools of the trade. Typical activities may include site and field visits to observe professional settings and enlisting guest speakers from areas of industry.

Career management is essential to enhance chances of employability. This involves an intentional management of work, learning and other aspects of life through reflective,

evaluative and decision-making processes. Students are taught career management skills which are abilities to proactively navigate the working world and successfully manage the career building process based on lifelong learning and adaptability (Bridgstock, 2009).

Bridgstock (2009) developed a conceptual model of graduate attributes for employability, including career management skills. Career management incorporates career building skills and self-management skills through acquisition, display and use of discipline specific skills and generic skills. Career building skills refer to skills relating to finding and using information about careers, labour markets and the world of work and then locating, securing and maintaining work as well as exploiting career opportunities to gain advancement or other desired outcomes. Self-management skills relate to the individual's perception and appraisal of themselves in terms of values, abilities, interests and goals.

First year students are engaged in work training involving participation in talks by visiting industry speakers from reputable accounting firms and relevant professional bodies. An organized career oriented activity by a university Careers consultant involves students to assess their current levels of generic skills and attributes. They are exposed to first-hand information on what skills matter in the workplace through these social/networking activities.

In the internal activity, students are asked to complete a number of activities designed to help students to explore their future career path and employment options (University of Southern Queensland, 2010). They can be grouped into three different areas: personal management activities; learning work exploration activities; and career building activities.

- Personal management activities: relates to the skills and self-knowledge to understand 'you', the types of work most suited to your abilities, skills, talents and personal attributes, your ability to communicate effectively and being motivated to develop and maintain a learning focus throughout your life.
- Learning work exploration activities: Knowing how to locate, interpret, evaluate and use career information and having knowledge of the world of work, society and the economy and understanding the interplay between each of these factors.
- Career building activities: being able to identify work opportunities, secure/create and maintain a position in the workforce, having the ability to consider external factors in your decision-making process and improve career prospects, being able to balance work and personal life and managing your career to achieve specific goals while recognizing and overcoming stereotypes in the workplace and fluctuations in the work system.

Applying the Framework to Second Year Accounting

Generic capacities cannot by themselves develop except through practice of knowledge and skills. Knowledge and skills themselves can be further developed through their continued practice in real-world situations. Wells, Gerbic, Kranenburg, and Bygrave (2009) recommended the application of learning to real world situations or professional practice. This was earlier referred to by Brown, Collins and Duguid (1989) as 'situated learning'. This may be done through case studies and integrating career development learning activities or work-integrated learning into accounting programs. The issue is one of balancing between the two different learning environments of the classroom and the workplace to prepare and develop students' professional capabilities. A clear signal was received from industry of the

need to work with real-world problems and this may be done through case studies and integrating work placements into programs of study (Wells et al., 2009).

Teaching staff will begin with a simple, single-topic, structured problem from a textbook using established theories and move to more complex, multiple-topic, structured problems when initiating cooperative learning group assignments (Peek, Winking, & Peek, 1995). Community projects connect universities with their communities and at the same time offer learning opportunities that extend beyond the classroom. In a study by Chiang (2008), most students appreciate the opportunity to conduct a real-life project and found that the project helped them in understanding accounting concepts.

By the time students enter their second year, the non-technical skills would have been developed to a certain level. Students in their second year will participate in a community project which puts their knowledge and theory into practice. Small teams of Management Accounting students will be formed to approach small businesses to solve a real world project as a case study for assessment. A number of skills including teamwork, communication and problem-solving will be assessed in this course.

This activity is a Type 3 activity in the Accounting WIL Framework. Students will be working on community or industry focused accounting projects working for a client and being guided and supported by university staff in the course. This may involve going on industry visits and collecting data in the community, spending time meeting with clients to ascertain their needs and then spending time at university with academics on designing and completing the project.

This WIL approach using service learning through community projects as a learning pedagogy improves the learning of basic accounting concepts through group interaction and provides opportunities for practicing communication skills. The value of learning teamwork and shared responsibility will enhance the students' appreciation of such skills at work in a business organization.

Applying the Framework to Third Year Accounting

Final year students have the option of completing an elective capstone course, Work-Integrated Learning. Students will undertake a professional practicum for one semester to continue to develop their professional competencies, skills and standards. They will be assessed on the writing of a résumé, a project proposal, work skills assessment, reflective journals, a written report about their learning experience and an oral presentation. This will test them on the requisite skills that they have learnt in the classroom and extend them in an external environment and *demonstrate* their learning through a process of reflection, verbal and written communication.

This is a Type 1 WIL activity offered to final year students and worth a full course credit over a semester. The project will culminate in a deliverable document to the host organization with feedback from the host organization incorporated into assessment. The course involves spending time working with clients while under the guidance of a supervisor, shadowing a professional in the workplace, participating in a team of professionals on projects and contributing to client work with an industry partner.

The WIL course connects students with sponsors who provide them with opportunities to apply and further enhance the skills, knowledge and abilities they have acquired during their

programs of study in real project work in host organizations. The project takes students into an organization for a semester so that they can develop and demonstrate an awareness of how theory is implemented in the workplace, apply the concepts and theories of their major area of study to the workplace activities and responsibilities, and develop and demonstrate work readiness skills which will equip them to make a positive contribution to the workplace. Students interested in enrolling need to meet the requirement for successful completion of at least half of the discipline curriculum to ensure that students have sufficient prior knowledge, skills and confidence to approach potential sponsors to seek industry experience and to negotiate the nature and extent of that placement with the sponsor and the course coordinator.

DISCUSSION AND CONCLUSION

Successful reform of curricula is needed to facilitate the achievement of graduate outcomes. The introduction of WIL activities in the Accounting curriculum is an attempt to narrow the gap between the skills needed by practitioners and the skills of new accounting graduates. The Accounting WIL Framework has been developed after a review of the extensive WIL literature and by incorporating the best practices currently evident in universities in terms of effective WIL programs and the development of student skills and attributes (Smith, 2011). The Accounting WIL Framework developed has concentrated on offering an opportunity or pathway to students to a more fulfilling accounting education experience. Through the systematic embedding of professional skills and attributes through designated courses in the Accounting WIL Framework, graduates will have developed the necessary skills to meet professional membership and accreditation requirements and make them job ready in the workplace.

In a job market that is becoming increasingly more competitive, experience in the workplace is an invaluable asset to graduates. WIL provides opportunities for students to apply the theoretical knowledge they have learnt in the classroom to the world of work. Through WIL, students will develop, practice and consolidate their skills and develop a deeper understanding of their chosen profession.

With the high demand on the employment market for accounting professionals, employers are looking for job ready graduates who have not only the theoretical knowledge but also some practical knowledge and skills. Universities must have the commitment to develop graduate attributes and improve employability and be prepared to rethink curriculum, pedagogy and assessment issues.

Education for sustainability proponents maintain that for an effective approach in learning, it must involve all stakeholders via industry employers, universities, the media and community based organizations (Coll, Taylor, & Nathan, 2003; Nathan & Taylor, 2003). This model can contribute by producing more balanced graduates with greater understanding of business activity on individuals and society and make them more socially conscious. These may be considered as desirable graduate competencies. Employers are keen to employ graduates with a balanced portfolio of skills including soft skills, seeking thoughtful graduates who can think beyond task completion (Nathan & Taylor, 2003).

It is neither possible nor realistic for universities to bear the burden of guaranteeing that graduates will possess the necessary generic skills to meet the employer demands (Clanchy & Ballard, 1995; Cranmer, 2006; Lucas et al., 2004). They can only guarantee that students will

have the opportunity to learn and develop generic skills and attributes during their undergraduate accounting studies (Clanchy & Ballard, 1995).

Beyond the implementation of this WIL Framework, further investigation on the level of generic skills developed and displayed by recent graduates through competency measures is warranted (Jackling & Keneley, 2009). So far, the literature has assumed that skills and attributes take the same amount of time to develop (Yorke, 2010). It would also be worthwhile to explore better linkages between courses to develop a more seamless and integrated approach to embed skills and attributes that take longer than a course duration to enhance and develop.

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About the Journal

The Asia-Pacific Journal of Cooperative Education publishes peer-reviewed original research, topical issues, and best practice articles from throughout the world dealing with Cooperative Education (Co-op) and Work Integrated Learning/Education (WIL).

In this Journal, Co-op/WIL is defined as an educational approach that uses relevant work-based projects that form an integrated and assessed part of an academic program of study (e.g., work placements, internships, practicum). These programs should have clear linkages with, or add to, the knowledge and skill base of the academic program. These programs can be described by a variety of names, such as work-based learning, workplace learning, professional training, industry-based learning, engaged industry learning, career and technical education, internships, experiential education, experiential learning, vocational education and training, fieldwork education, and service learning.

The Journal's main aim is to allow specialists working in these areas to disseminate their findings and share their knowledge for the benefit of institutions, co-op/WIL practitioners, and researchers. The Journal desires to encourage quality research and explorative critical discussion that will lead to the advancement of effective practices, development of further understanding of co-op/WIL, and promote further research.

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Research reports should contain; an introduction that describes relevant literature and sets the context of the inquiry, a description and justification for the methodology employed, a description of the research findings-tabulated as appropriate, a discussion of the importance of the findings including their significance for practitioners, and a conclusion preferably incorporating suggestions for further research.

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