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Enhancing students' employability skills awareness through the accounting professional body on an undergraduate accounting degree

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ABSTRACT

Whilst there is an array of literature written about students' skills development, there is a gap between skills development and what students can learn through a membership of professional accounting bodies. This study examines how being connected with a professional body, the Association of Chartered and Certified Accountants (ACCA) from the outset of their degree helps awareness of developing their employability skills via belonging to the profession. Using an online questionnaire, focus group meetings, and email reminders about the ACCA services offered, the findings show that ACCA student membership begins to help students identify with the profession and brings awareness to planning and developing both their technical and employability skills, assisting them in entry to the profession and the world of work. The results from this research illuminate the importance of integrating student membership into the curriculum so that students identify early with the career that they have chosen.

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Introduction

This paper responds to the concerns raised by employers and accounting educators of the gap in skills and professional belonging. It is known that employers are looking for graduates who have not only a good degree, but also relevant work experience and extra-curricular achievements, which together demonstrate both technical skills and the 'soft skills' that are increasingly required in the world of work. Offering free Professional Statutory Regulatory Body (PSRB) student membership to accounting degree undergraduates' students, may be a fruitful way of increasing student awareness of the accountancy profession and inculcating the skills that are needed (Sin et al., 2015). Therefore, in this study the author addresses the research question:

To explore from the students' perceptions, what impact does the identification with an accounting professional body, through various activities, have on their motivation to develop awareness of employability skills?

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Whilst there is an array of literature about employability and the role of employers, higher education providers, and students, in developing skills, there is little written about the experience gained through PSRB student membership.

The research question will be addressed through students examining what services ACCA student membership offers and what they learnt using their services, via completion of an online questionnaire. The paper explores first- to third-year undergraduate accounting degree students' understanding of PSRB student membership, notably that of the Association of Chartered Certified Accountants (ACCA).

Globally, higher education is undergoing a set of major changes primarily led by external forces. These changes include students as consumers; revolution brought by digital technology (more now than ever due to COVID-19 pandemic crisis); globalisation; the world of work; competition and marketisation. The purpose of higher education, to name a few, is to provide a site for societal enlightenment, knowledge production for a technological society, personal transformation and inculcating skills for the workplace (Barnett, 2004). This paper will focus on the latter purpose of higher education.

To enhance employability skills, many higher education providers embed a personal development plan, QAA (2009), into degree programmes. These involve inviting external guest speakers, providing career advisory services, offering internship modules, setting reflective practice assessments, having societies, simulations, skills sessions, and peer-assisted learning (PAL) (Gunn et al., 2010). Many degree programmes also offer Professional Statutory Regulatory Body accreditation.

This research highlights how being connected and identifying with a professional body from the outset of a student's degree, may assist in their awareness of employability skills and the profession. This research contributes to accounting education literature on the importance of PSRB student membership (Sin et al., 2015).

Contributions

Through investigating if students consider identifying with an accounting professional body impacts their motivation to develop awareness of employability skills, this study will be supplementing the literature on experience gained through having a PSRB membership and whether this is beneficial. The reported findings may be beneficial globally, where PSRB integration by higher education providers could affect students' awareness and development of key skills. This study will be relevant as it can be reproduced to investigate PSRB student memberships of other professional bodies and disciplines internationally.

This paper includes a literature review, PACE model, ACCA research method adopted, and the key findings. To end with there is a discussion, conclusions and limitations of the study including call for future research.

Literature review

The literature, to date, debates the purpose of higher education. According to Tyson (2016) the traditional views, such as those following Humboldt argued that higher education is the study of the truth through research and teaching, where universities pursued knowledge but without a focus on vocation. More recently, it has been stated that the

purpose of education is veering more towards the development of employability. This view has been particularly enforced following the Bologna process, which has promoted employability as the main focus of higher education (Sin et al., 2019).

In recent years, there has been a global trend towards enhancing employability through higher education institutions. This trend is evident in many parts of the world including Europe (Sin et al., 2019; Zahavi & Friedman, 2019) and Africa (Alemu, 2019). It is clear that the trend is the outcome of the increased competition (Barnett, 2003), the growing diversity among institutions (Karseth & Solbrekke, 2016; Sin et al., 2019) and the political questioning of the economic and social benefits of the traditional model (Barnett, 2004). The particular importance of the employability skills within accounting degrees has been emphasised by many researchers (Ismail et al., 2020; Lim et al., 2016; Tan & Laswad, 2018) in recent years. Hence, this study follows the view that the role of higher education is to focus and enhance employability of the individual.

Social network theory

Social network theory highlights the importance of social structures in forming connections and how these influence each other. It 'examines specific dynamics within webs of interrelationships among people and firms' (Sacks & Graves, 2012, p. 81). The literature recognises two types of ties, namely: strong ties, which are characteristics of family or friendship bonds, and weak ties, which represent relationships in formal networks of organisations and communities (Burke et al., 2016). Jobs can be obtained through numerous weak ties on social networking platforms, but single strong ties are more valuable. Contacts formed through PSRB student membership are arguably weak ties, although Benson et al. (2014) suggest that students would benefit from such networking opportunities to enhance their employability, such as in CV writing; presentation skills; creating online 'up to date' profiles; their awareness of internships; placements and volunteering to aid their job search. PSRB student membership offers accounting students the opportunity for interactions that would not otherwise occur (Ellison et al., 2007). The student membership offers a networking opportunity, for students to learn about the accounting profession, and awareness of employability skills required from the profession.

Pre-professional identity

Pre-professional identity (PPI) relates to 'an understanding of, and connection with, the skills, qualities, conduct, culture and ideology of a student's intended profession' (Jackson, 2016, p. 926). Dall'Alba (2009) states that professional identity involves the integration of knowing, acting, and 'being' like a professional. However, Mylrea et al. (2015) report that identity development is an underdeveloped field, where there is little agreement between scholars about what it means. Browne et al. (2018) describe professional identity as 'a person's perception of themselves within a profession or the collective identity of the profession' (p. 90). Where student membership of a PSRB is integrated into the curriculum from the outset of the degree programme, it offers students an opportunity to connect and learn about the profession at an early stage of the degree.

Trede et al. (2012) argue that universities need to claim their role in professional identity development to prepare graduates for global citizenship, for leadership qualities and for future practice. The ACCA Student Membership provides students with an opportunity for understanding the requirements of the profession, as well as an opportunity in providing a sense of worth, belonging or purpose (Trede et al., 2012). Student membership offers students an opportunity to keep up to date with changes in the profession and gives them the appropriate platform of support to develop and be facilitated in the construction of their pre-professional identity. Piazza (2011) reinforces this notion viewing 'knowledge about a career is not simply acquired by people but is constructed through activity and through the interactions with a variety of people' (p. 179). It is also important to note that professional identity formation cannot be forced onto students Trede (2011) as this depends upon the student forming their own professional identity.

The ACCA Student Membership could offer students an opportunity of awareness of 'professional standards, values, culture and ethical conducts, careers and a sense of purpose and meaning in relation to their current position and intended professional stance' (Jackson, 2016, p. 926). Trede et al. (2012) note that there is limited literature focused on external influences upon professional identity development and the development of employability skills. Student membership could provide a platform for this external influence awareness.

Employability skills

Whilst PPI, as per Jackson (2016), refers to skills, qualities, conduct, culture of the profession, here employability skills are considered as a subset of PPI and refer to soft skills, transferrable skills, and generic skills required for all employment.

Employability is defined as 'the capacity to gain and retain formal employment or find new employment if necessary' (Hogan et al., 2013, p. 3), and the 'skills needed for life-long learning and a successful business career' (Stoner & Milner, 2010, p. 123). According to Gunn et al. (2010), employability is about the development of a range of attributes and skills at university that can be transferred into situations beyond university study. Embedding employability into higher education has been an important priority for stakeholders, from the government to employers, higher education providers, student unions, professional bodies, students, and parents (Tomlinson, 2008).

Studies over the last decade suggest that accounting courses are not meeting employers' expectations, or the requirements of the modern business world (Bui & Porter, 2010; Kavanagh & Drennan, 2008; Lim et al., 2016; Webb & Chaffer, 2016). Frequently encountered early employment problems include a lack of technical knowledge, difficulty in applying knowledge, and a lack of English skills (Lim et al., 2016). The role of accountants has changed from being that of the hidden quiet bookkeeper and preparer of final accounts, to 'knowledge workers and business advisors' (Howieson et al., 2014, p. 262). Therefore, employers seek graduates with a diverse range of skills and attributes as stated by Kavanagh and Drennan (2008), especially as the accountancy profession has become more complex and has changed significantly over time (McGuigan et al., 2012).

The top three skills identified by Kavanagh and Drennan (2008) are analytical/problem solving skills, a level of business awareness/real life experience and basic accounting skills. Other studies find that the development of oral communication

skills, the ability to have a comprehensive and global vision of an organisation, resilience and ethical awareness could be improved (Webb & Chaffer, 2016). Quotes in this paper from students participating in the research highlight how awareness of some of these skills has been noted e.g. commercial awareness, technical skills, and ethical awareness.

Jones (2014) notes the importance of establishing professional credibility with colleagues and clients, as a vital part of the transition process for new entrants into the accountancy profession.

The CBI/Pearson (2016) reveals that UK employers want graduates to have the attitudes and aptitudes that will enable them to be effective in the workplace. Connections with professional bodies are a way of assisting undergraduates to be aware of some of these skills via PSRB student membership. This paper highlights how students are given an opportunity to learn from professional accountants about their work experiences through articles, blogs, and job postings.

Skills development is an essential element in providing a successful accounting education experience (Stoner & Milner, 2010). Engaging students with a professional body as early as the first year of their accounting degree studies, via free professional bodies' student membership, may encourage students to be aware of desirable skills and address concerns that have been outlined, for example, by the Association of Business Schools (ABS) (ABS, 2014).

ACCA (2016) identifies seven areas that accountants need to have to succeed in the profession. It has also developed a model that enables members to assess these seven qualities and help them to identify areas where development is needed. These build upon International Educational Standards IES No. 3 (2014b) Professional Skills that outline four areas, namely: (a) intellectual skills; (b) interpersonal and communication; (c) personal skills; and (d) organisational. The IES No. 4 (2014c) further covers ethics and appropriate attitudes that should begin early on in education, as this will aid students throughout their subsequent careers. In addition, practical experience and lifelong learning are also crucial. Based on students' quotes in this paper, some students have used the ACCA profession quality model to help them be aware and identify areas of development.

From the above literature review, it can be concluded that student membership offers students an opportunity to be provided with external influences that can assist with learning awareness of employability skills specific to the profession. This is achieved by being familiar with the profession, observing, and learning from the collective identity (Browne et al., 2018; Dall'Alba, 2009; Jackson, 2016; Trede et al., 2012). Benson et al. (2014) suggest that students would benefit from such networking opportunities to enhance their employability. Whilst PPI formation appears to look at the holistic collective identity and skills within the profession, employability skills refers to soft skills, transferable skills, and generic skills required for all employment. It is also important to highlight that identity development is an underdeveloped field, where there is little agreement between scholars about what it means (Mylrea et al., 2015). Moreover, it is also important to acknowledge that professional identity formation cannot be forced onto students, as this depends upon the student forming their own professional identity (Trede, 2011).

For higher education providers, traditional three-year degrees enable academics to pass on technical knowledge, but soft skills that are essential for continuous development throughout life are less in focus. This study examines how some of these skills and values

can be instilled into students through student membership of a professional body. Hence, this research proposes an enhanced PACE model as described below to enable awareness to the improvement of student employability skills.

Employability skills support model – PACE

The author proposes a career enhancement model for a higher education provider. It has been successfully implemented over the last three years on the entire accounting degree programme, as part of one core accounting and finance module in each semester. The PACE Model encompasses a collaboration of PSRB, Academics, Career advisers and Employers/Entrepreneurs, hence the mnemonic PACE, as shown in Figure 1. It is a useful model as it focuses on one aspect of what might be considered as the four main drivers of employability i.e. PSRB and the student membership.

The figure above illustrates how undergraduate accounting degree students are supported in developing their employability skills and their personal development plans (PDP).

This model brings together the factors previously identified as important to enhance student employability. In addition, it includes the PSRB association also identified as important through research. The components of the proposed model are explained below.

PSRB role is the first component of the PACE model. PSRB is embedded into the model through offering all undergraduate accounting degree students free PSRB student membership. Students are further supported by global professional accountancy bodies through accreditation, internal PSRB events being run such as career presentations, business games and by encouraging students to attend external PSRB events. Career knowledge is developed through activity and interactions with a variety of people, as per Piazza (2011). All undergraduate accounting degree students receive direct email communications on regular basis from the PSRBs, on services they offer such as webinars, future events, and networking opportunities.

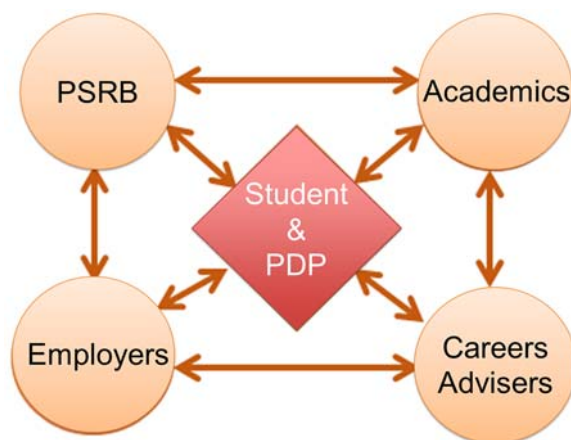


Figure 1. Employability skills support model – PACE.

Academics role in the PACE model is to motivate students to develop both their degree subject knowledge understanding and skills, as per Poole and Sewell (2007). This can be executed by encouraging students to engage with student memberships, getting them to interact with national and international communities through attending events, as well as other projects such as Peer-Assisted Learning (PAL).

Careers services are embedded into the curriculum by conducting their own interactive lectures and workshops in areas concerning with personal development plans, employer's requirements, CVs, cover letter, interviews, internships, and graduate job applications. These sessions are carried out during timetabled teaching sessions of core modules, at each level of the accounting degree as per career development learning stated by Poole & Sewell, 2007.

Employers, entrepreneurs, and other organisations are invited as guest lecturers; students can learn from and build networks with. A wide range of high-profile speakers enrich students' learning and networking opportunities. These include speakers from charities, entrepreneurs, and employers, as per Piazza (2011) and permit skills requirements from employer's views to be communicated (Webb & Chaffer, 2016).

Although professional bodies, academics, careers advisers, and employers/entrepreneurs all support students in awareness and potential development of employability skills, this research focuses mainly on one aspect of the PACE model, i.e. the PSRB, and specifically the ACCA Student Membership service.

Research method

The context

This study broadly addresses the research question: To explore from the students' perceptions, what impact does the identification with an accounting professional body, through various activities, have on their motivation to develop awareness of employability skills? The professional body chosen is the Association of Chartered Certified Accountants (ACCA), UK. The professional body has hundreds of thousands of members around the world and has global recognition. They also carry out many different activities with university partners with the view of enhancing employability of undergraduate accounting students. To answer the research question, firstly details of the ACCA 'Accelerate program' will be given below, to identify activities the student membership offers.

The ACCA accelerate programme

ACCA works with thousands of employers around the world ranging from the public sector; the public practice sector; the financial services sector; the corporate sector; and small- and medium-sized enterprises (SMEs). ACCA has a fast-track programme called 'Accelerate', which offers students the opportunity to become an ACCA professional accountant (ACCA, 2019). Students have an annual in-house campus presentation about the ACCA, the profession more generally, and about the 'Accelerate program' that is open to students across all three years of their accounting degree programme.

The ACCA Student membership forms part of the 'Accelerate program', which enables students to be connected to a global networked community comprising thousands of other

students, qualified accountants, and employers. The 'Accelerate program' offer students an opportunity not only to register early with ACCA, but also to save significantly on fees and exemptions. The scheme also offers employability advice such as CV webinars; opportunities of learning from profiles of those in finance jobs; news of the latest job vacancies; interview advice; job application advice and networking guides. It enables students to add ACCA student status to their CV, helping them to stand out from the undergraduate crowd and start recording their relevant practical work experience, which will help to accelerate gaining qualified accountant status. [Table 1](#) gives details of the ACCA services provided by the student membership.

The 'Accelerate program' allows students to fast track into becoming a qualified professional accountant by offering nine ACCA exemptions. This is to both their applied knowledge and skills papers upon students' successful completion of the undergraduate accounting degree. The ACCA in-house event introduces students to the accounting profession and the requirements of both technical and professional aspects of the career journey of accountants need to fulfil.

Methodology

The research adopted a mixed method approach, where quantitative data and qualitative data were gathered through survey and focus groups. Mixed method research combines quantitative research method with qualitative research method in a single study (Greene et al., 1989; Tashakkori & Teddlie, 1998). Such a methodology is said to generate a better understanding of the phenomena studied compared to a single method (Creswell & Plano Clark, 2007). This enables the weaknesses of one method, to be overcome by the strengths of the other (Jick, 1979), increasing confidence in results through the mutual confirmation of the results between the methods (Niglas, 2004).

Focus group meetings were held within each of the year group. They were conducted at the beginning of each month, October, November, and December, respectively. The aim and rationale behind focus group meeting was to explore and share students' experiences of using ACCA student membership. The focus group meetings were voluntary and were not recorded but noted.

Sample selection

The study involved volunteers from the first, second, and third years of the BA (Hons) Accounting and Financial Management degree. All students received general communications of student membership services.

From a total of 78 students on the degree, 37 students volunteered. Whilst the study was carried out through a three-month period, students in year 2 and 3 had already accessed and used the ACCA student membership service since they enrolled on to the accounting degree programme from the outset of year 1.

Questionnaire development

At the start of the process, the author met with the ACCA officials in a face-to-face meeting, at their head office in London to discuss the objectives process of the research.

Table 1. ACCA student membership services.

ACCA services	Information
ACCA in-house event	ACCA are invited annually to present to students about their profession and journey including exemptions.
ACCA Graduate magazine	A World of Opportunities, how to become a Professional Accountant contains information about the profession and services it offers.
ACCA for Graduate	Provides information on areas such as <ul style="list-style-type: none"> • ACCA graduate scheme with leading employers such as Deloitte, Grant Thornton, and Microsoft, • ACCA members – reading about their education and career journey.
ACCA Careers Service	Covers following services: Jobs board, job hub, find a job, jobs by email, search recruiters, and career advice. It also offers opportunity to upload CV for potential employers to view as well as getting CVs professionally reviewed.
Student Accountant Online	Contains information on latest accounting and business news including: <ul style="list-style-type: none"> • Study skills articles e.g. Essential revision techniques, From failure to success, 3 things to know about analytical thinking • Professional skills articles e.g. What do Employers look For, How to develop a career plan, Top 10 demand skills, how to network effectively, In demand skills 2016 • Technical Articles, Videos and Podcast for all papers F1 to P7 • Exam resource.
ACCA Social Networking media sites	Facebook, Twitter and LinkedIn covering areas of ethics, AGM, useful advice on 'How to stand out from the crowd?' to sustainable development goals to measuring professional quotients.
Ethics tools and content	Gives guidance to its members on ethic definition, personal ethics, professional ethics, ethic code, and case studies etc.
Student and Member Event Network	Is a great way of sharing information, hearing about ACCA events, connecting with others and getting members voice heard?
ACCA Study Resource	Contains information on: <ul style="list-style-type: none"> • Syllabus and study guides • Guidance and insights from the examining team • CBE specimen exams • Past exam papers • Technical articles.
ACCA Learning Community	Provides an opportunity for members to: <ul style="list-style-type: none"> • Share knowledge and discuss accounting areas with other students • Find study buddies • Have live webchat, learning events with guest speaker, and connect with experts.
Articles and blogs	Covers information such as: <ul style="list-style-type: none"> • Why ethics is important to business? • Can you trace your responsibilities?
Video and webinars	Were sent to students via ACCA email included: <ul style="list-style-type: none"> • How to structure an eye-catching CV • The importance of a great cover letter • How the automated CV process works • Psychometric testing and telephone screenings • Tips about your social media profile • Informing HR about any disabilities you may have.

Data collection through a questionnaire was discussed with the ACCA, and it was agreed that the questionnaire would be sent to all undergraduate accounting degree students. This research was not commissioned by the ACCA and there is no reporting line directly to them.

The questionnaire consisted of four broad areas. The first section of the survey was to find out which ACCA student membership services were used by students, as identified in Table 1. The second section was to ask which services the students found most

useful and why this was so. The third section asked which and how have the services assisted in their employability skills awareness. The final, fourth section asked students to give examples of how useful ACCA social media/networking sites – such as ACCA LinkedIn, Facebook, and Twitter – were for their employment skills development awareness.

The data collection process

At the beginning of the process, an ACCA official presented an overview of the role of the ACCA within the accountancy profession and the details of the ACCA ‘Accelerate program’, to the students. Thereafter, students were asked to explore all the ACCA services, as listed in [Table 1](#), using their student membership services. Students were given instructions to identify skills employers sought from interns and graduates to fully professional qualified accountants by using their student membership to search through internship, placement and graduate jobs and qualified accountants. Students were asked how they would plan to gain those skills employers sought in graduates. Students were also invited to ask further questions in person or via email, to ensure that they understood the purpose of the study.

Students were sent email reminders to disseminate information on what services are available through the student membership, and to keep them motivated in using the ACCA student membership services.

Those, who were interested in volunteering to take part in the research, signed a paper copy of the consent form and were asked to keep a personal diary log of the ACCA students’ membership services they used and what they gained from those services to assist them in completing the questionnaire at the end of the study.

Subsequently, two focus group meetings were held to continue discussions of the services and their usefulness. The purpose of the focus groups was to understand what student membership services were accessed by the students, how often and what they learnt and which skills they needed to develop from their research about the profession.

The final stage of the research involved students’ filling in their questionnaire, which was given to them in October 2017 during their private time before the end of December 2017. The questionnaire was submitted online via the virtual learning environment (VLE) platform.

According to Webb and Chaffer (2016), professional bodies expect employability skills to be developed through a mixture of both formal and non-formal learning. Filling in a questionnaire that required them to explore the membership with a focus on employability skills, should give students an opportunity to learn from the profession as a result of their interaction with them.

Data analysis

Data analysis followed three stages. First, the quantitative data gathered from the survey were analysed, second, thematic analysis of the data gathered from each source (i.e. the survey and the focus groups) was analysed separately, and finally, triangulation of findings was carried out between the sources. Due to the small sample size i.e. 37 student responses were received out of total 78 students registered on the undergraduate

degree programme, the completed questionnaires quantitative data were analysed using a simple excel spreadsheet.

During the second stage, the qualitative data comments gathered from the questionnaires and the focus groups were read and key themes emerging from the questionnaires were identified. Each response was individually read by the author, who then highlighted key repetitive words. As explained by Braun and Clarke (2006) this thematic analysis of the questionnaire responses and the data gathered from the focus groups allowed the author to identify and understand the prominent shared experiences of the students.

In the final stage of the data analysis, the emerging theme from the two data sources was compared and triangulated against each other to identify similarities and differences. Hence, methodological triangulation and data triangulation were both adopted (Bryman, 2004). This stage led to the identification of key themes.

Research findings

Table 2 presents the summary of the total number of students registered on the undergraduate accounting degree, against those who participated in the survey and focus group meetings. Out of 78 students registered, 37 student responses were received. Response rate from year 1 was 40%, year 2, 60%, and year 3, 63%, respectively.

The use of ACCA services was calculated as a percentage of the total number of students in each year group who participated in the study as well as providing an overall total percentage usage of all the participants in the programme to see if there was any pattern across the years.

Table 3 demonstrates that the most popular ACCA Student Membership service was ACCA for Graduates, with 97% of the students accessing it. The ACCA for Graduates service is a service that provides ACCA member profiles and their career and education journey and information about graduate schemes. ACCA Graduate magazine, ACCA Careers Service, Student Accountant (containing articles on study skills, professional skills, and technical articles), and ACCA Study Resource were each accessed by 92% of respondents. Overall, students' usage of services increases as their year progresses. For example, Table 3 shows that students were least likely to upload their CV, and have it professionally reviewed in the first year, but the numbers increase for the second- and third-year students.

The thematic analysis of the qualitative data and subsequent triangulation of data between the data collected from the two methods led to five clear key themes relating to the impact of using services on student employability. The five overall themes identified were 'Employability skills – entry to accounting profession', 'CV and Interview support', 'Ethical behaviour', 'Networking', and 'Technical knowledge'.

Table 2. Number of BA (Hons) Accounting and Financial Management undergraduate who participated in the survey and focus group.

Undergraduate year	Total number of students registered on the course	Total number of students who participated in the survey
1	50	20
2	20	12
3	8	5
Total	78	37

Table 3. Percentage of ACCA Student Membership Services accessed by all BA (Hons) Accounting and Financial Management students (f/n).

ACCA student membership services accessed	All students	Year 1	Year 2	Year 3
ACCA in-house event	84	85	75	100
ACCA Graduate magazine	92	90	100	80
Adding ACCA student status to your CV/applications	70	60	83	80
ACCA for Graduates	97	95	100	100
ACCA Careers Service	92	85	100	100
Uploaded your CV and got it professionally reviewed	46	35	58	60
Student Accountant	92	90	92	100
ACCA Facebook, ACCA Twitter, ACCA LinkedIn	81	70	92	100
Ethics tools and content	86	85	92	80
Student and Member Event Network	86	80	92	100
ACCA Study Resource	92	85	100	100
ACCA Learning Community	78	80	83	60
Video and webinars	78	80	67	100
Articles and blogs	78	90	58	80

Employability skills – entry to accounting profession

Activities that enhanced student employability awareness

The findings of the research indicated that the students using the ACCA services had developed awareness of essential employment skills they needed to plan and develop, to ensure their successful entry to the profession. The responses also highlighted the importance of learning from other members' experiences, behaviour, attitude, and mind-set as well as how professional accountants should present themselves in the workplace, as per (IES No. 4, 2014c; Jackson, 2016). Analysing the data, it was clear that a range of different activities had contributed to the improved employability awareness.

Within their services the ACCA provided an interactive tool known as 'How do you measure up?'. This enables student members to assess their competence across a number of areas to identify where development is needed as stated below by one student quote. The quotes below illustrate the impact of this tool on the employability:

I can test myself to see what skills I already have and to see if they match the requirements of ACCA. Any skills that I do not have, I can now see what I need to improve on to have the best prospects and ability to meet and excel the standards of ACCA. [Year 1, student No. 2]

ACCA for Graduates made me aware of the skills that could be acquired through these schemes and the variety of skills required for being successful ... Moreover, gaining valuable experience over the years in the finance sector will make one more attractive as this requires less training and the basic fundamentals of the job will already be fulfilled. [Year 1, student No. 11]

Articles and blogs also proved a very useful source of information to enhance students' awareness of future career and take personal development more seriously, as quoted by students below:

Articles about the issues that an accounting student might encounter at the beginning of this career. It is quite refreshing to figure out that most students go through the same struggle and it is even better to learn from their previous experience. [Year 2, student No. 29]

In the ACCA career development are eight very important skills needed to find a job – Initiative, commercial acumen, professionalism, innovation, project management, communication and presentation, teamwork and networking. [Year 1, student No. 5]

One of the articles which I found particularly intriguing is called ‘Careers Development: Enhancing your employability’. This article has helped me to understand how to change my behaviour, attitude and mindset to show how I should present myself in the workplace. [Year 2 student No. 23]

Article on transferable skills made me concentrate on developing excellent communication skills – to be an effective listener, be persuasive and energetic while presenting my ideas, develop further good writing skills. I have started to work on my interpersonal skills, as per ACCA career services advice. Being able to interact with people on different levels in an open and non-intrusive manner cannot be taught, but with constant practice it can be learnt effectively. [Year 1 student No. 6]

The articles that I was most intrigued by were the ones about psychometric testing, telephone screening and profiles on social media. As we operate in an environment that is completely technologised and very connected. The membership is a tool we have to use to enhance our capabilities and to determine the steps we need to take to polish our skills to the requirements of the companies we dream about working for. [Level 5 student No. 29]

An ACCA in house profession discussed their career journey during one of the core lectures, to which all the undergraduate accounting degree students were required to attend. 84% of respondents attended. The comment below illustrates the impact of the event on student employability awareness:

The importance of ACCA membership:

- How to become a qualified ACCA member
- How ACCA student membership increases the possibility of getting an internship
- Helps me to identify the knowledge and skills employers are looking for
- How to access ACCA resources. [Year 2 student No. 30]

Impact of PSRB involvement on employability awareness among students

The following students’ quotes summarise the impact of PSRB involvement on employability skills awareness among students:

I started to take my personal development more seriously since I started to look at this website. I started to develop better communication skills and started to involve myself in group studies, teamwork and helping other students and vice versa. My commercial awareness also has become much better because now I know I should make myself more employable by involving myself in different activities around the campus and doing some voluntary work so that I can get the exposure. [Year 2, student No. 24]

Reading and listening to these testimonies/strategies have inspired me to follow these suggested plans/advice in my future professional working life. [Year 3, student No. 34]

By using ACCA services I can improve my professional skills, organisational skills through flexibility while working and studying. Moreover, I can improve my teamwork skills, which are of particular importance to employers. [Year 1, student No. 15]

Improved CV writing and interview support

The second theme emerging from the data gathered related to activities that contributed to good CV writing and interview support and their impact. It was clear that accessing

the ACCA services had provided students with the opportunity to improve their CVs and also learn good interview practice.

Activities that contributed to good CV writing and interview support and their impact

The ACCA careers service covers a jobs board, a job hub, 'find a job', jobs by email alerts, search recruiters, and career advice. It further offers the opportunity to upload a CV for potential employers to view as well as getting CVs professionally reviewed.

A key employment strategy was writing and preparing CVs as students noted:

The simplest skill that is looked at is [presenting one's] credentials and the clarity of written information provided, as this could be the first reason a CV is thrown out while looking through hundreds. I have used exercises online to improve grammar and clarity of writing. Under the 'enhancing your employability' section I have read the dos and don'ts of CVs. This is the first form of communication with a potential employer, therefore it is important to show why one stands out. I have learnt that this is an important way of showing the employer why one fits the criteria of the job role. [Year 1, student No. 11]

[The ACCA] Careers Service – careers advice and all the videos and websites such as: 'How to structure your eye-catching CV', the importance of a great cover letter, how the automated CV process works, psychometric testing and telephone projections. [Year 1, student No. 5]

Other students have placed ACCA student status on their CV and have had their CVs professionally reviewed by the ACCA student membership services.

Placing ACCA student status on my CV improves my chances of being employed. Graduate scheme service offers support and placement opportunities aiding teamwork, time management and communication skills. ACCA Careers Service provides a platform for members looking for employment opportunities. My resumé, being professionally created by one of ACCA's services stands me a better chance of gaining employment. [Year 1 student No. 12]

To see employers' profiles and to be prepared for upcoming job interviews. I will update my CV and will add 'ACCA Student' status. [Year 2, student No. 32]

ACCA has several videos and webinars to assist students in developing their soft skills, including interview techniques. Some students have become aware of the essential skills required for various job postings and have found videos and webinars useful in helping them construct good CVs and cover letters. The following students' quotes highlight what they gained from the service:

Videos and webinars are great. I found particularly useful the videos on how to structure your CV and cover letter, webinars on the recruitment processes and media profile. [Year 1, student No. 6]

'How to succeed in an interview' – the presenter stated that before you go for any interview, you must take the time to read details of the organisation you are to work for and familiarise yourself with the aims and objectives of the organisation to see whether this is the type of organisation you would like to work for. By doing all that, you stand a better chance of being considered as a potential candidate for the job. [Year 3, student No. 34]

I would need to be more knowledgeable doing interviews via web. [Year 1, student No. 16]

Awareness of good ethical behaviour

Accounting scandals of the late twentieth and early twenty-first century have given rise to call for a greater focus on ethics in accounting education (Sikka et al., 2007). It was also evident that exposure to the PSRB services had enhanced the awareness of ethical behaviour among students.

Activities that contributed to awareness of good ethical behaviour and their impact

In the first year of the accounting degree one of the first topics students are introduced to and are assessed on are the five fundamental principles of professional ethics, as outlined in IES 4 (2014c). From Table 3, 86% of the students who participated in the survey used the ACCA 'ethics tools and content'. The ACCA ethic tools and content give guidance to its members on ethic definitions, personal ethics, professional ethics, ethic codes, and case studies. The benefits students had received from accessing this information and tools were clear through the quotes presented below:

I have used many of the services available, such as the websites to access and see the different roles available and the exams that need to be done. Looking at the ethics shows me the fundamentals and regulations involved and really show the professionalism and high-quality standard that ACCA requires and provides. [Year 1, student No. 2]

The ethics section was beneficial in completing the Accountants in Organisations assignment. [Year 1, student No. 12]

Networking opportunities

It was clear from the findings that accessing the PSRB services led to the students benefiting from networking opportunities available through the professional body's social media pages.

Activities that contributed to networking opportunities and their impact

From the findings, it also emerged that 81% of students, who accessed ACCA's LinkedIn, Twitter, and Facebook, found it a useful resource that enabled them to get to know and network with professionals in their field of interest. The following quotes provided evidence of this:

For communication skills improvement I found appropriate blogs, ACCA LinkedIn, ACCA Facebook and ACCA Twitter where I can communicate with people from all over the world. [Year 1, student No. 15]

The Student Accountant tells you the importance of networking: over 70% of jobs happen through it which underlines the usefulness of it, helps you build contacts, since you will never know where you might need them. [Year 2, student No. 22]

Communication and problem-solving skills will be improved by taking part in the networking and sharing facilities on ACCA's learning community section. [Year 1 student No. 12]

Facebook is very good social media. I am member of the private group of ACCA students, where we can share lots of information with each other. This gives me more knowledge by learning from other people's experience. [Level 6 student No. 37]

Some students had requested more networking opportunities, such as professional accountants sharing their work experiences. Another student stated that Facebook gave them an opportunity to share information and learn from other people's experiences. There were also other students who wanted to keep the student membership going, so they could continuously learn and develop themselves professionally.

Enhancing technical knowledge

Finally, it also emerged that accessing the PSRB activities had an impact on the student's technical knowledge. Students stated that the various resources provided by the ACCA had enabled them to understand the technical knowledge and apply it in exams more effectively.

Activities that contributed to enhancing technical knowledge and their impact

IES No. 2 (2014a) lists the technical competences aspiring professional accountants need to master in their roles as professional accountants. Below are quotes taken from students that highlight how the ACCA student services have aided students in being aware of further technical knowledge resources in addition to their classes. Table 3 highlights that 92% of total students accessed ACCA student accountant and 78% accessed ACCA Learning Community. The ACCA Learning Community provides an opportunity for members to share knowledge and discuss areas with other students. It also offers a platform to find study buddies as well as connection with experts and a live webchat.

Student accountant app, which has many features such as exam advice and important updates about our exam, latest technical articles, which are useful when doing research and news from the accountancy world. [Year 1, student No. 8]

Learning Community, Articles and Blogs. These services will help me with my exams and give me tips on how to improve my skills and knowledge. [Year 2, student No. 31]

The most useful at this academic year was ACCA study resources. I have used them in this academic year a couple of times to prepare myself for course works and exams. [Year 3, student No. 37]

Articles and blogs provide an opportunity to gain not only awareness of employment skills development but also technical skills, commercial awareness, and economic development which are all vital to the profession.

Commercial awareness is the advice that I found especially relevant to successful employment, alongside the technical knowledge the candidate has to be able to show the understanding of business situations and apply his/her expertise accordingly. That's why I'm reading articles about industries that I'm particularly interested in (financial/medical) and I'm researching into how current affairs affect them. [Year 1, student No. 6]

Reading articles and blogs enables me to keep up to date with current matters, trends and economic developments, thereby enhancing my commercial awareness. [Year 1 student No. 12]

The overall findings from both quantitative and qualitative responses address the research question: To explore from the students' perceptions what impact does the identification with an accounting professional body, through various activities, have

on their motivation to develop awareness of employability skills? The importance of ACCA student membership was highlighted by one student who stated:

All services are useful – It is very important to develop ourselves now, not when we graduate. [Year 2, student No. 26]

The student quotes highlight how universities could embed the needed support students for their awareness of their future profession and skills.

Discussion

The findings address that the most popular ACCA student membership service was ACCA for Graduates, with 97% of the students accessing this. This service provides information on ACCA Graduate Scheme and information on the education and career paths of ACCA members. Analysing students' quotes, it was clear that students benefited particularly from the access to information the on-career path of qualified ACCA members and the diagnostic tool that enabled the students to assess their own skills against what is required. It was also clear that associating with a professional body early on in their degree had enable students to improve their CVs, learn and refine their interview technique, develop ethical awareness and technical awareness, and to develop professional networks with more experienced members of the professional body.

The findings show that the ACCA student membership can positively aid student's awareness and future planning of employability skills through identification with the profession. Gunn et al. (2010) emphasise the importance of collaborative work between various stakeholders, including academics, careers services, and students, but there has been no mention about the importance of collaborative relationships with professional bodies in the awareness and development of students' future employability skills. However, this research has enhanced the current understanding on activities that contribute to increased employability, by finding evidence of the positive impact PSRB activities could have on employability awareness of students. It was clear that participants in this research agreed that ACCA student membership provided an opportunity to learn and plan their route to becoming an ACCA professional accountant.

Networking, whether through events, meetings or online, is an effective way to embed students into the profession. Students need regular professional engagement, as identified by (Burke et al., 2016). They provide interactions that would not otherwise occur as per Ellison et al. (2007) including an opportunity to develop collaboration and creativity (Haglar, 2013) as well as improved critical thinking (Hamid et al., 2015). It was clear from the findings of this research that the association with the PSRB had contributed towards students' awareness of employability enhancement. This was primarily through telephone interview screening, online interviews, psychometric testing, videos, and webinars helping them construct good CVs and cover letters and gaining valuable work experience. As a result of the services offered by the PSRB, some students also proceeded to create a LinkedIn profile, having gained awareness of the importance of a media profile (Benson et al., 2014). Students' quotes explicitly state that networking and sharing of information gave them an opportunity to learn from the professionals. Furthermore, the resources also enabled students to better understand technical

knowledge which they were able to apply to their studies. The examples listed above demonstrate the importance of students' awareness of employability skills development from the profession through their network connections and their emergent of PPI.

In times of major adverse, accounting profession publicity and corporate failures, it is crucial to educate students early on in their careers about the importance of being professional, as Brouard et al. (2017) notes, the actions of professional accountants have a significant effect on society. Students' quotes demonstrate awareness of understanding of professionalism and high-quality standards that professional accountants should uphold.

Student membership seems to be an efficient way of getting students to visualise what an accounting professional role would be like (Bennett, 2012). It may provide one solution to bridging the gap between when educational responsibilities for graduates of universities finish, and those of professional bodies and employer begins as raised by (Howieson et al., 2014). While it is important to highlight that skills development takes time and is a continuous process, since becoming ACCA student members, the student's awareness of the required skills has improved, has enabled them to take personal development more seriously, as per student quotes.

This research, therefore, contributes to the present understanding of factors affecting employability, through highlighting the impact of associating with a PSRB may have on developing student employability. Identity formation resides with the students and their usage of ACCA student membership as well as, according, to Cruess et al. (2015), other multiple factors within and outside of students' educational system and as professional accountants these identities will also be formed further and shift over time (Brouard et al., 2017).

PSRB student's membership has been integrated into the PACE model right from the outset when students commence their accounting degree, giving them an opportunity to learn about the profession and awareness of their identity as potential accountants via familiarisation with the profession. Students carrying out psychometric testing, implementing the ACCA guidance on refining current skills, and planning to develop new skills are a further indicator of awareness of this identity. Student membership provides an opportunity to learn about the requirements of the profession and a sense of belonging (Trede et al., 2012). Education and media role modelling, noted by Browne et al. (2018), plays an important role in shaping professional identity. Students' quotes have not only identified essential employment skills they need to plan their entry to the profession but also have highlighted the importance of learning from other members' experiences, behaviour, attitude, and mind-set as well as how professional accountants should present themselves in the workplace (Jackson, 2016). This research highlights that the ACCA student membership affects not only students' employability skills development, but also their emergent formation of PPI via learning from the professional network connections. Students' quotes addresses the research question: To explore from the students' perceptions what impact does the identification with an accounting professional body, through various activities, have on their motivation to develop awareness of employability skills?

Conclusions

The aim of this research is to explore the impact of identifying with the accounting profession within their degree programme. In particular, the study aims to address the research question:

To explore from the students' perceptions what impact does the identification with an accounting professional body, through various activities, have on their motivation to develop awareness of employability skills?

In a survey of employers by Jobvite (2012), 80% of respondents reported that they liked to see membership of a professional organisation when assessing recruits. Membership provides a belonging to the profession throughout their undergraduate educational journey and education plays an important role in the perception students have of their future profession (Browne et al., 2018).

This study's contribution provides empirical evidence on the benefits of joining as a student member to a professional body, the ACCA. Students' quotes demonstrate what they learnt about through the student membership. This includes the number of exemptions they will receive on completion of their degree, the practical work experience requirements to fulfil to become an ACCA qualified accountant, and the skills that employers are looking for. This study contributes to give one possible solution to the problem identified in Trede et al. (2012), i.e. 'no university-wide curriculum principle was offered to develop students' PPI. PSRB student membership provides accounting students a platform for acquisition of technical knowledge, and an opportunity for them to be aware and to learn from other professionals on how to be adaptable, accountable life-long-learning global citizens. The research supplements the existing literature about employability and the role of employers, higher education providers, and students, in developing skills by examining the benefits of integrating student membership to a professional body from the outset of the degree. This study contribution could apply to different PSRB student memberships of professional bodies of other disciplines.

Study limitations and research implications

The limitation of the study is that it involved a small sample size of students, over a short time frame from one institution, so caution must be exercised in interpreting and generalising the findings. The study could be extended to look at comparative impact of student membership to professional membership at other institutions, at both national and international levels over a longer time frame. It is also important to highlight that integrating student membership into the accounting degree has not been an easy task. Students will only be motivated to use the services with a strong academic support, reminders, and a questionnaire to prompt them to evaluate the service. This limitation could be counteracted by introducing a credit bearing assessment, such as a personal development plan across all years, to register the impact student membership has on knowledge and skills, rather than student's own reflective perception of what they gained from using the services.

Future studies, exploring the impact of student membership and postgraduate employment into the accountancy profession, would be of benefit in understanding how useful the PSRB student membership was in aiding the transition from being a student to being in employment. Moreover, there are a number of potential future research opportunities. For example, if the PACE model were to be implemented across other universities, studies can be carried out for longer timeframe than three months. A study could also be done to examine and measure impact of each of the elements of PACE. Finally, the study could also be extended to other professional

bodies with, student memberships across all other discipline areas, i.e. Marketing, Human Resource Management, Law etc.

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