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Adapting the Work Skill Development Framework for the
Professional Skills and Values Required for Aspiring
Professional Accountants

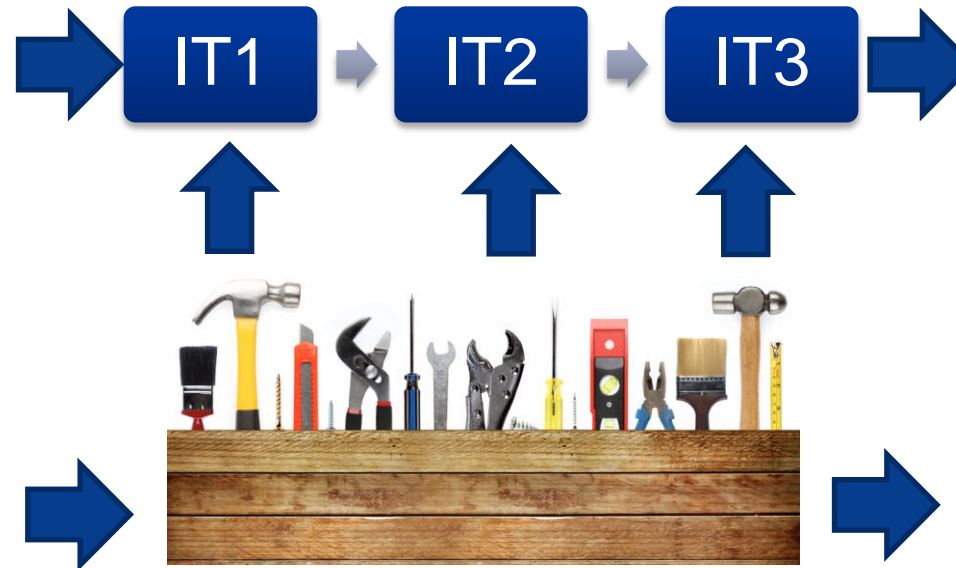
Adapting the Work Skill Development Framework for the Professional Skills and Values Required for Aspiring Professional Accountants

Diane Mayorga

My aims



Student



Young Accounting Professional

UNSW Coop Accounting & Management Program





Work Skill Development Framework



EXTENT OF STUDENTS' AUTONOMY →

| <div> <div>↓</div> <div>FACET OF WORK SKILL</div> </div> | <div> <div>Prescribed Direction</div> <div>Level 1</div> <div>Highly structured directions & guidance from supervisor.</div> </div> | <div> <div>Bounded Direction</div> <div>Level 2</div> <div>Boundaries set by & limited direction from supervisor.</div> </div> | <div> <div>Scaffolded Direction</div> <div>Level 3</div> <div>Works independently and within provided guidelines.</div> </div> | <div> <div>Self-Actuated Direction</div> <div>Level 4</div> <div>Develops own abilities & works innovatively with limited guidance.</div> </div> | <div> <div>Open Direction</div> <div>Level 5</div> <div>Works within self-determined guidelines appropriate to discipline / context</div> </div> |
|--|---|--|--|---|--|
| | <div> <div>a. Initiative & Enterprise</div> <div>Goal directed and motivated to embark & clarify</div> </div> | <div> <div>Identifies with role and clarifies requirements with some degree of guidance.</div> </div> | <div> <div>Establishes role independently and adapts with minimal guidance to achieve desired outcomes.</div> </div> | <div> <div>Adapts to role confidently and fulfills original and new requirements.</div> </div> | <div> <div>Identifies future goals and projects while fulfilling original requirements.</div> </div> |
| | <div> <div>b. Technology & Resource Use</div> <div>Finds & generates data/knowledge using appropriate skills & technology.</div> </div> | <div> <div>Uses technology and resources with some degree of guidance to find generate information /data.</div> </div> | <div> <div>Uses technology and resources independently to find and generate a range of information / data.</div> </div> | <div> <div>Shows a high degree of sensitivity and proficiency in the application of technology and resources to generate information/data.</div> </div> | <div> <div>Shows a complete understanding and appropriate mastery in choice of technology and resources to generate information /data.</div> </div> |
| | <div> <div>c. Learning & Reflecting</div> <div>Critically evaluates role and reflects on lifelong learning skills and career management.</div> </div> | <div> <div>Evaluates information /data using simple prescribed criteria to understand and reflect on role.</div> </div> | <div> <div>Critically evaluates the match between theoretical and practical applications to generate knowledge.</div> </div> | <div> <div>Uses self-determined criteria to critically evaluate role and fill in gaps to generate lifelong learning skills.</div> </div> | <div> <div>Critically evaluates information using self-generated criteria based on experience and expertise to reflect on lifelong learning skills.</div> </div> |
| | <div> <div>d. Planning & Management</div> <div>Organises & manages self while being perceptive to managing the needs of others.</div> </div> | <div> <div>Uses reflective practice to organise information and establish role using a highly structured format.</div> </div> | <div> <div>Uses reflective practice to evaluate and monitor own performance with confidence.</div> </div> | <div> <div>Organises information using self-determined structures and applies reflective practice to deliver clear projects and goals.</div> </div> | <div> <div>Uses reflective practice to articulate visions, goals and innovative strategies and effectively manage teams.</div> </div> |
| | <div> <div>e. Problem Solving & Critical Thinking</div> <div>Synthesises and analyses data to create solutions.</div> </div> | <div> <div>Applies a simple structure to understand existing data and knowledge.</div> </div> | <div> <div>Works independently to synthesises and analyse a range of resources to generate new knowledge.</div> </div> | <div> <div>Applies critical thinking and works collaboratively to synthesise, analyse and produce innovative and creative solutions.</div> </div> | <div> <div>Applies sophisticated critical thinking and analysis to initiate change and extrapolate outcomes.</div> </div> |
| | <div> <div>f. Communication & Teamwork</div> <div>Writes, presents & performs with sensitivity to interpersonal communication and accounts for ethical, cultural and social/team issues [ECS].</div> </div> | <div> <div>Uses lay language and requires highly structured guidance to communicate within teams. Shows minimal understanding of ECS.</div> </div> | <div> <div>Uses discipline specific language and shows assertiveness in communicating information and applying ECS.</div> </div> | <div> <div>Communicates professionally using discipline specific language and shows a high degree of understanding and application of ECS.</div> </div> | <div> <div>Communicates professionally to negotiate and assert own values while respecting the contribution of others and in applying ECS.</div> </div> |

The purpose of this framework is to integrate key employability skills into WIL and devise a measure of qualitative assessment in the workplace. This concept was developed by Sue Bandaranaike, James Cook University and John Willison, University of Adelaide. It is based on the Research Skills Development Framework of Willison & O'Regan, 2006/2013. www.rsd.edu.au Copyright: S Bandaranaike & J Willison, 2009 (revised 2014)



Professional Competence



Technical Competence

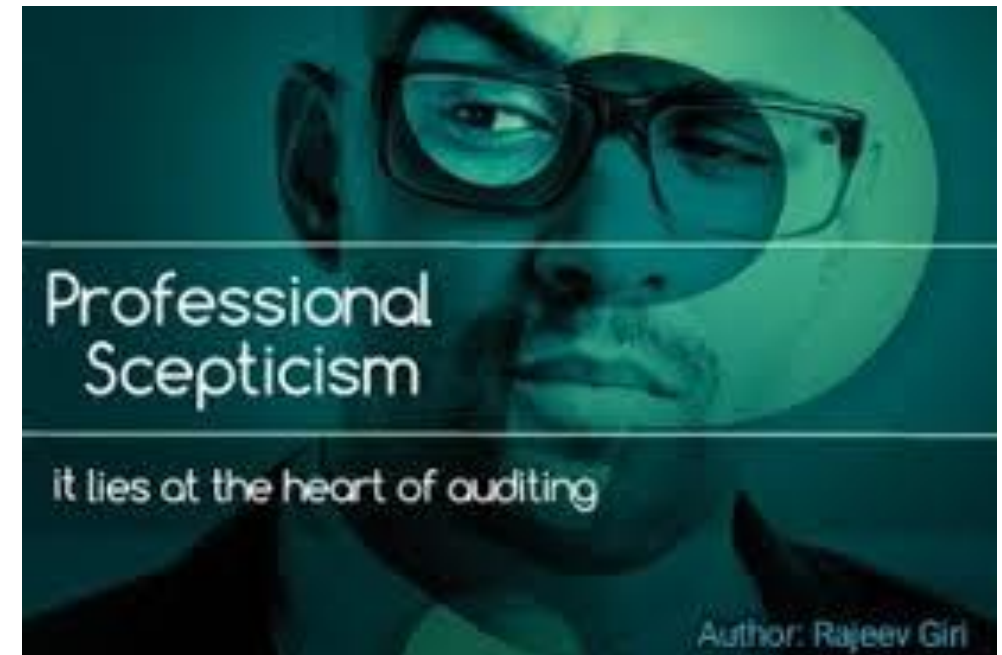


Professional Skills



Professional Values, Ethics & Attitudes

Professional Judgment & Professional Scepticism




Developing the Professional Skills Growth Framework

- ❖ Step 1: Mapped WSD Framework to PLOs
- ❖ Step 2: Mapped WSD Framework to skills/values required by the International Accounting Education Standards Board (IAESB)
- ❖ Step 3: Integrated specific skills (e.g., professional judgment, professional skepticism) into WSD Framework
- ❖ Step 4: Renamed Professional Skills Growth (PSG) Framework
 - ❖ The PSG Framework is still a work in progress!

Professional Skills Growth Framework

Extent of Students' Autonomy

| <div> <div>  </div> <div> FACET OF PROFESSIONAL SKILL </div> </div> | Prescribed Direction | Bounded Direction | Scaffolded Direction | Self-Initiated Direction | Open Direction |
|---|--|--|--|--|--|
| | Highly structured directions and guidance from supervisor. | Boundaries set by and limited directions from supervisor. | Works independently and within prescribed guidelines. | Develops own abilities and works innovatively with limited guidance. | Works within self determined guidelines to advance understanding of the context |
| [INITIATIVE & SELF DIRECTION] Sets high personal standards of delivery and monitors personal performance through reflection and embarks and clarifies role and adapts to new situations. Applies an open mind to new opportunities. | Requires a highly structured approach and guidance to identify with the appropriate professional role requirements in performing assigned tasks. | Identifies with professional role requirements with some degree of guidance to perform assign tasks. | Works autonomously in applying professional role requirements to perform assigned work tasks. | Critically evaluates professional role requirements and translates ideas into actions and is innovative in completing work assignments. | Makes judgments on appropriate courses of actions drawing on professional role requirements to create innovative, strategic outcomes in a self-determined manner. |
| [TECHNICAL COMPETENCE] Develops and uses appropriate knowledge, tools and technology to efficiently and effectively address issues and to improve professional judgments. | Uses basic technology & professional resources with a high degree of guidance to complete tasks. | Uses technology and professional resources with some degree of guidance to complete tasks. | Combines technology & professional skills to independently complete work assignments. | Combines technology and professional resources to independently evaluate & compare information for relevance & authority to complete work assignments. | Shows a complete understanding and appropriate mastery in choice of technology and resources to generate information/data. Integrates technical competence and professional skills to manage and lead projects and work tasks. |
| [PERSONAL PROFESSIONAL DEVELOPMENT] Establishes lifelong learning skills and applies professional skepticism through questioning and critically assessing all information. | Develops professional values using simple reflective practices to understand others and social responsibility. | Develops interpersonal understanding with limited direction to incorporate professional beliefs, values and behaviors. | Applies professional values, ethics and attitudes to align behavior with organizational culture and protocols. | Critically evaluate information with a high degree of professional sensitivity to interpersonal and cross-cultural environments. | Demonstrates responsibility for achieving a healthy professional organizational culture & responsibility for own professional development. |
| [ORGANISATIONAL] Effectively and efficiently organises & manages self while being perceptive to managing the needs of others to work towards organizational goals. | Organises information and establishes role using a prescribed structure. | Organises information and establishes clear project goals and deliverables with limited direction. | Organises information using self-determined structures to manage self and needs of others. | Organises & manages time & resources and plans for contingencies while prioritising tasks for self and others. | Organises information to articulate visions, goals and innovative strategies and effectively manage teams. |
| [PROBLEM SOLVING] Critically analyse & synthesise relevant information/data to initiate change and create solutions. Applies professional judgment, including identification and evaluation of alternatives, to reach well-reasoned conclusions based on all relevant evidence. | Applies a simple structure to understand problems and contribute towards solutions. | Applies a structured format to interpret, evaluate, analyse & synthesise existing information to create solutions. | Interprets information independently to analyse & synthesise data/knowledge to initiate innovative solutions. | Applies critical thinking and works collaboratively to synthesise, analyse and produce innovative and creative solutions. | Applies sophisticated critical thinking & analysis to initiate change and extrapolate outcomes. |
| [COMMUNICATE & COLLABORATE] Shows sensitivity in interpersonal communications & demonstrates professional conduct and collaboration when working and interacting with others. Communicates clearly. Demonstrates awareness of cultural differences in all communications. | Applies a simple structure to interpret spoken, written and non-verbal communication. | Communicates using prescribed language and genre to understand interpersonal and cross-cultural communication. | Uses discipline specific language and shows assertiveness in communicating information. | Communicates professionally and openly with teams using mutual respect and shared understanding to provide constructive feedback. | Communicates with a high degree of interpersonal sensitivity in asserting own values and respecting those of others in collaborative team work. |

This Professional Skills Growth Framework (prepared by Diane Mayorga at UNSW Sydney) integrates key professional skills from the International Federation of Accountants' (IFAC) International Education Standard 3 into the Work Skill Development Framework (WSD) developed by Sue Bandaranaike of James Cook University and John Willison of University of Adelaide. The WSD is based on the Research Skills Development Framework of Willison & O'Regan, 2006/2013. www.rsdf.edu.au

Examples of using the PSG Framework in WIL

❖ Reflective Practice

❖ Embark & Clarify Pentagon

❖ *What is my ideal graduate role?*

❖ *What do I need to do over the next 3 years to prepare for this role?*

❖ IT2 Project

❖ Problem Solving Pentagon

Thank You!