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

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Abstract

Over the last decade, considerations about the changing skill set required of accounting graduates have grown due to rapid changes in the work environment, technology and outsourcing of accounting tasks previously undertaken by entry-level accounting graduates (e.g., Chaplin 2017; Hancock, Howieson, Kavanagh and Kent 2009; Jackling and De Lange 2009). In addition, employers are placing greater emphasis on soft skills such as communication, collaboration, leadership and interpersonal skills (e.g., Jackling and De Lange 2009; Van Akkeren, Buckby and MacKensie 2013). Recent semi-structured interview data suggests that employers also believe that graduates should be comfortable making decisions under conditions of ambiguity as organisations rely on larger volumes of data and analytics for their strategic decision-making. Given these latter expectations, consideration should be given to providing more educational opportunities which cultivate accounting students’ ability to exercise appropriate professional skills and values. This paper describes how key professional skills and values are integrated into the Work Skill Development (WSD) Framework. This modified WSD Framework is called the “Professional Skills Growth” (PSG) Framework. The paper then briefly discusses how the PSG Framework is currently being used in an accounting and business management work integrated learning (WIL) program. It concludes by discussing challenges and opportunities in assessing professional skills and values.
Introduction

The increasing volume of data and analytics used in organisational decision-making, the continuing trend to outsource core accounting services (e.g., Chaplin 2017) and the growth of artificial intelligence (e.g., robotic process automation) in business processes has resulted in significant changes in the requisite skills of accounting graduates. In addition, employers are placing greater emphasis on soft skills such as communication, collaboration, leadership and interpersonal skills (e.g., Jackling and De Lange 2009; Van Akkeren, Buckby and MacKensie 2013). Evidence also suggests that employers are placing more importance on accounting graduates’ ability to think analytically and creatively (Chaplin 2017) as well as being comfortable in making judgments and decisions under uncertainty.¹ Whilst building students’ confidence in applying accounting knowledge and making decisions under ambiguity has always been an important learning outcome in accounting degree programs, the need to create educational opportunities in which aspiring professional accountants can develop and demonstrate professional skills and values has increased in importance.

The primary purpose of this paper is to describe how the learning outcomes for professional skills and values as required by the International Accounting Education Standards Board (IAESB) are integrated into the WSD Framework. While the WSD already includes in its work skills facets many of the professional skills required by the IAESB, it does not prescribe specific learning outcomes for key professional values such as professional judgment and professional skepticism. Integrating these important professional accounting values into the WSD provides a more nuanced version of the WSD for specific use in accounting programs. This adapted version of the WSD is referred to as the PSG Framework. The paper also briefly discusses how the PSG Framework is currently being using in an accounting and business management WIL program.

This paper proceeds as follows. First, it provides context regarding the educational setting. Second, it describes the process of adapting the WSD Framework for the specific professional skills required of aspiring professional accountants. Specifically, key aspects of professional skills, values, ethics and attitudes to develop students’ ability to exercise professional judgment and act in an ethical manner are integrated into the WSD. Lastly, the paper describes how the PSG Framework is used to develop a WIL Program’s learning activities and assessment practices.

¹ This statement is based on data collected from interviews with industry sponsors from the author’s institution’s Accounting & Business Management Coop Program.
Context

In Australia, aspiring professional accountants are required to develop “professional competence” as prescribed by International Education Standards (IES). These educational standards are addressed to the members of the International Federation of Accountants (IFAC), a global organisation founded in 1977 with a view to ensuring quality within the accounting profession and protection of the public interest (IFAC 2015). Members of IFAC have the responsibility for ensuring that initial professional development (IPD) programs develop aspiring professional accountants’ professional competence. To ensure these professional competencies are being developed, member bodies regularly review tertiary undergraduate and postgraduate accounting programs as part of their accreditation process.

Professional competence is described as the integration and application of (a) technical competence, (b) professional skills, and (c) professional values, ethics and attitudes (IES 4, page 8). Technical competence refers to the requirement that students in professional accounting education programs master skills in financial reporting, management accounting, finance, assurance, taxation, economics, governance, information technology, business organisational environment, management and business law (IES 2). As indicated in Table A, professional skills are (a) intellectual; relating to the ability to solve problems, to make decisions, and to exercise professional judgment; (b) interpersonal and communication; relating to the ability to work and interact effectively with others; (c) personal; relating to the personal attitudes and behavior; and (d) organisational; relating to the ability to work effectively with or within an organisation to obtain the optimal results or outcomes from the people and resources available (IES 3). Professional values, ethics and attitudes refer to ethical principles as well as professional skepticism and professional judgment and a commitment to the public interest (IES4).

Integrating IES 3 and IES 4 Professional Skills and Values with the WSD Framework

To ensure the work skill facets in the WSD Framework reflect the learning outcomes for professional skills and values contained in IES 3 and 4 respectively, each learning outcome for all competence areas is mapped to the related work skill facet in the WSD. See Tables A and B for the learning outcomes associated with each professional skill and value.

Generally, the learning outcomes associated with the Professional Skills as contained in IES3 are consistent with the work skills facets in the WSD Framework. However, the learning outcomes associated with one

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2 These learning outcomes are consistent with and covered the Program Learning Goals and Outcomes for UNSW Sydney’s Bachelor of Commerce (Coop) Program.
competence area in IES 3 (e.g., *intellectual*) can be related to more than one work skill facet in the WSD (e.g., *intellectual* is achieved over initiative, lifelong learning and problem solving). Likewise, the WSD Framework’s work skill facets (e.g., teamwork) can be related across more than one competence area in IES 3 (e.g., teamwork is related to *interpersonal and communication* as well as to *organisational*).

Like the ‘Extent of Students’ Autonomy’ for each work skill facet in the WSD Framework, both the IES 3 and IES 4 assign to each competence area a proficiency level that aspiring professional accountants are expected to achieve by the end of their IPD. These levels indicate the context in which the relevant learning outcomes are expected to be demonstrated (IES 3; IES 4). These combinations of learning outcomes and proficiency levels provide a structure to develop accounting education programs. Table C contains descriptions of the three levels of proficiency (i.e., *foundation, intermediate, advanced*) contained in IES 3 and IES 4.

The primary difference between the WSD Framework and the professional competencies required by IES 3 and IES 4 is the latter stress the importance of making judgments on appropriate courses of action drawing on *professional skills, values, ethics and attitudes*. In particular, IES 4 stresses the importance of developing aspiring accountants’ ability to exercise professional judgment and apply professional skepticism when questioning and critically assessing information. Professional judgment is core to the accounting profession and more specifically is the cornerstone of auditing (Trotman 2006). For example, the need to exercise “professional judgement” and apply “professional skepticism” appears throughout the international standards on accounting and auditing practices. This is because many accounting and auditing standards are principle-based and the accountant or auditor is expected to use professional judgment in applying the mandatory requirements considering given circumstances.

To address this important difference between the WSD Framework and those competences prescribed in IES 3 and IES 4, professional judgment and skepticism values are embedded in the work skill facets and throughout the different levels of students’ autonomy. The result is an adapted version of the WSD Framework or referred to as the Professional Skills Growth (PSG) Framework. Table D presents the PSG Framework.

**The Professional Skills Growth Framework and Assessment Design for WIL Business Courses**

The PSG is currently being used to enhance specific learning activities and assessments in UNSW’s BCom (Accounting and Business Management Coop) Program. This program includes three WIL courses. Each WIL course consists of 24 weeks of industry training (IT), the ‘IT component’, as well as a ‘course component’. Students receive 12 units of credit (UOC) for each WIL course. IT1 is held in the 2nd year of students’ program,
IT2 is held in students’ 3rd year and IT3 is held in students’ 4th year. The broad learning objectives for these WIL courses are:

- Provide students with accounting knowledge and practical experience within the business environment that cannot be provided at university.
- Instill an appreciation of accounting processes and management while at the same time learning about company cultures and work ethics.
- Develop scholars’ professional skills. Specifically, scholars should develop the mix of skills that graduates require to effectively function in an increasingly complex and demanding business environment. These skills include intellectual, technical and functional, personal, interpersonal and communication and organisational and business management skills.
- Provide industry partners with a stream of highly talented, motivated young professionals who are dynamic and add value to the company.

The courses are designed:

- to develop students’ professional skills and values that students require for entry-level positions.
- to develop students’ critical reflection and collaborative problem-solving skills.
- to integrate the knowledge students have gained over the course of their program.
- to develop students’ confidence in exercising professional judgement and skepticism in the work environment.

**Scaffolding Student Learning in the Workplace and Classroom Using the Professional Skills Growth Framework**

**Using the PSG in the IT Component**

The PSG provides IT supervisors with a framework for thinking about how to assign and scaffold appropriate work tasks for each stage of students’ IT. Factors that need to be considered in assigning work role requirements and the level of instruction include the following. First, most of the students have never worked in a professional environment prior to undertaking their first IT. Second, while these students are high-achievers and strong academically, they are generally under-confident in their abilities and apprehensive about making mistakes. Third, they are often hesitant in asking for assistance in the early stages of their IT. Fourth, students lack industry-specific knowledge and are therefore on a steep learning curve during the first few weeks of their IT in terms of becoming proficient in technical jargon, acronyms, vocabulary and information
systems. Fifth, as these students are strong academically, they are generally quick learners. Therefore, it is essential that their professional development is monitored on a weekly to fortnightly basis. Based on the level of students’ professional development, supervisors may need to adjust the amount of scaffolding provided. Finally, given differences in the IT placements as well as in students’ skill sets, IT supervisors should understand that the level of required instruction can vary between students.

**Using the PSG in the Course Component**

The following examples of learning activities and assessments for the three WIL courses are designed around the PSG.

- **Reflective Learning Activities** – In the IT1 course, students learn to take responsibility for the development of their own professional skills and values by engaging in weekly critical reflection practices. Students receive highly structured guidance on how to engage in critical reflection on their WIL experiences and receive explicit weekly topic prompts which facilitate students’ reflections and the development of their specific professional skills. These reflective learning activities emphasise development of students’ initiative/self-direction, technical, and communication and collaboration skills.

- **Problem Solving Assessment** – In the IT2 course, students are required to complete a research based project for their industry sponsor. Specifically, students are required to gain an in depth understanding of an existing accounting process or processes with the goal of identifying how the process or processes can be improved in terms of either efficiency and/or effectiveness. The project’s aim is to develop students’ problem-solving skills and to introduce to an unstructured context in which they need to apply professional judgement, including identifying and evaluating alternatives, to reach well-reasoned recommendations based on relevant information. Students are provided with prescribed guidelines but are required to work independently and are only permitted to seek limited advice from their supervisor. Students are also provided with a Problem-Solving Pentagon that is based on the PSG Framework.

- **Professional Development Assessment** – At the end of students’ third IT course, students are asked to prepare a video in which they critically reflect on the development of their professional skills and values over their three IT placements. Students are required to work autonomously (either individually or in pairs) and demonstrate an understanding of how each facet of their professional skills has developed over their three IT placements. They are encouraged to be creative in making this video and are required to learn and use the appropriate technology to produce a professional video. This
reflective video assessment emphasises the development of students’ initiative/self-direction, technical, personal professional development, organisational, and communication and collaboration skills.

- Performance Evaluation Assessment—Students are encouraged to use the PSG Framework to monitor their own professional skill development. IT supervisors use the PSG Framework as a tool in their performance evaluation and mentoring discussions.

Discussion and Future Directions

Key professional skills from IES 3 and IES 4 are integrated into the WSD Framework to contextually the WSD Framework for the professional skills, values, ethics and attitude requirements of aspiring accountants. The adapted framework is referred to as the PSG Framework. The PSG Framework is currently being used to enhance specific learning activities and assessments in three WIL courses for UNSW’s BCom (Accounting & Business Management Coop) Program.

The ongoing challenge is to develop various assessment activities that can be used to measure the achievement of professional skills and values in formal educational environments, and, more importantly, in workplace assessment. It is often more difficult to design assessments for professional skills, values, ethics and attitudes in the workplace environment. However, facilitated workshop discussions, reflective activities such as critical incident diaries and personal development e-portfolios, and creating databanks of authentic case studies provides opportunities to design activities which will develop accounting students’ professional skills and values.

This is the first version of the PSG Framework. It has only been used in planning learning activities and assessments for WIL coursework in one session. It has provided a more robust approach to planning how and what is taught over several WIL courses in a WIL program. The PSG Framework provides significant opportunities to improve the learning activities and assessments in other professional development WIL discipline programs such as medicine and law. It also provides students with a tool to self-assess their own progress in developing specific professional skills as well as their level of professional independence.

Given the ongoing changes in the professional accountants’ work environment, future revisions to the PSG Framework could include incorporating skills such as resilience and curiosity. Future work could consider what these attributes should look like and how to appropriately model these skills in learning activities and assessments.
References


International Accounting Education Standards Board (IAESB), (2014), International Education Standard (IES) 4, Initial Professional Development – Professional Values, Ethics, and Attitudes (Revised), International Federation of Accountants (IFAC), NYC, New York.


Trotman, K., (2006), Professional judgment: are auditors being held to a higher standard than other professionals? The Institute of Chartered Accountants in Australia, Sydney, New South Wales.
Table A: Learning Outcomes for Professional Skills (IES 3).

<table>
<thead>
<tr>
<th>Competence Area (Level of Proficiency)</th>
<th>Learning Outcomes</th>
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<tbody>
<tr>
<td>(a) Intellectual (Intermediate)</td>
<td>(i) Evaluate information from a variety of sources and perspectives through research, analysis, and integration.</td>
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<td>(ii) Apply professional judgment, including identification and evaluation of alternatives, to reach well-reasoned conclusions based on all relevant facts and circumstances.</td>
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<td>(iii) Identify when it is appropriate to consult with specialists to solve problems and reach conclusions.</td>
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<td>(iv) Apply reasoning, critical analysis, and innovative thinking to solve problems.</td>
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<td>(v) Recommend solutions to unstructured, multi-faceted problems.</td>
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<td>(b) Interpersonal and communication (Intermediate)</td>
<td>(i) Display cooperation and teamwork when working towards organisational goals.</td>
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<td>(ii) Communicate clearly and concisely when presenting, discussing and reporting in formal and informal situations, both in writing and orally.</td>
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<td>(iii) Demonstrate awareness of cultural and language differences in all communication.</td>
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<td>(iv) Apply active listening and effective interviewing techniques.</td>
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<td>(v) Apply negotiation skills to reach solutions and agreements.</td>
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<td></td>
<td>(vi) Apply consultative skills to minimise or resolve conflict, solve problems, and maximise opportunities.</td>
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<td>(vii) Present ideas and influence others to provide support and commitment.</td>
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<tr>
<td>(c) Personal (Intermediate)</td>
<td>(i) Demonstrate a commitment to lifelong learning.</td>
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<td></td>
<td>(ii) Apply professional skepticism through questioning and critically assessing all information.</td>
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<td></td>
<td>(iii) Set high personal standards of delivery and monitor personal performance, through feedback from others and through reflection.</td>
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<td>(iv) Manage time and resources to achieve professional commitments.</td>
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<td>(v) Anticipate challenges and plan potential solutions.</td>
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<td></td>
<td>(vi) Apply an open mind to new opportunities.</td>
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<tr>
<td>(d) Organisational (Intermediate)</td>
<td>(i) Undertake assignments in accordance with established practices to meet prescribed deadlines.</td>
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<td></td>
<td>(ii) Review own work and that of others to determine whether it complies with the organisation’s quality standards.</td>
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<td>(iii) Apply people management skills to motivate and develop others.</td>
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<td>(iv) Apply delegation skills to deliver assignments.</td>
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<td></td>
<td>(v) Apply leadership skills to influence others to work towards organisational goals.</td>
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<tr>
<td></td>
<td>(vi) Apply appropriate tools and technology to increase efficiency and effectiveness and improve decision making.</td>
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3 The level of proficiency for a competence area to be achieved by the end of IPD (as outlined in Table C).
Table B: Learning Outcomes for Professional Values, Ethics, and Attitudes (IES 4).

<table>
<thead>
<tr>
<th>Competence Area (Level of Proficiency)</th>
<th>Learning Outcomes</th>
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</thead>
</table>
| (a) Professional Skepticism and Professional Judgment (Intermediate) | i. Apply a questioning mindset critically to assess financial information and other relevant data.  
ii. Identify and evaluate reasonable alternatives to reach well-reasoned conclusions based on all relevant facts and circumstances. |
| (b) Ethical Principles (Intermediate) | i. Explain the nature of ethics.  
ii. Explain the advantages and disadvantages of rules-based and principles-based approaches to ethics.  
iii. Identify ethical issues and determine when ethical principles apply.  
iv. Analyse alternative courses of action and determine the ethical consequences of these.  
v. Apply the fundamental ethical principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior to ethical dilemmas and determine an appropriate approach.  
vi. Apply the relevant ethical requirements to professional behavior in compliance with standards. |
| (c) Commitment to the Public Interest (Intermediate) | i. Explain the role of ethics within the profession and in relation to the concept of social responsibility.  
ii. Explain the role of ethics in relation to business and good governance.  
iii. Analyse the interrelationship of ethics and law, including the relationship between laws, regulations, and the public interest.  
iv. Analyse the consequences of unethical behavior to the individual, the profession, and the public |

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4 The level of proficiency for a competence area to be achieved by the end of IPD (as outlined in Table C).
### Table C: Description of Levels of Proficiency (IES 3 & IES 4).

<table>
<thead>
<tr>
<th>Level of Proficiency</th>
<th>Description</th>
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</table>
| **Foundation**       | Typically, learning outcomes in a competence area focus on:  
  - Defining, explaining, summarising, and interpreting the underlying principles and theories of relevant areas of technical competence to complete tasks while working under appropriate supervision;  
  - Performing assigned tasks by using the appropriate professional skills;  
  - Recognising the importance of professional values, ethics, and attitudes in performing assigned tasks;  
  - Solving simple problems, and referring complex tasks or problems to supervisors or those with specialised expertise; and  
  - Providing information and explaining ideas in a clear manner, using oral and written communications.  
Learning outcomes at the foundation level relate to work situations that are characterised by low levels of ambiguity, complexity, and uncertainty. |
| **Intermediate**     | Typically, learning outcomes in a competence area focus on:  
  - Independently applying, comparing and analysing underlying principles and theories from relevant areas of technical competence to complete work assignments and make decisions;  
  - Combining technical competence and professional skills to complete work assignments;  
  - Applying professional values, ethics, and attitudes to work assignments; and  
  - Presenting information and explaining ideas in a clear manner, using oral and written communications, to accounting and non-accounting stakeholders.  
Learning outcomes at the intermediate level relate to work situations that are characterised by moderate levels of ambiguity, complexity, and uncertainty. |
| **Advanced**         | Typically, learning outcomes in a competence area focus on:  
  - Selecting and integrating principles and theories from different areas of technical competence to manage and lead projects and work assignments and to make recommendations appropriate to stakeholder needs;  
  - Integrating technical competence and professional skills to manage and lead projects and work assignments;  
  - Making judgments on appropriate courses of action drawing on professional values, ethics, and attitudes;  
  - Assessing, researching and resolving complex problems with limited supervision;  
  - Anticipating, consulting appropriately, and developing solutions to complex problems and issues; and  
  - Consistently presenting and explaining relevant information in a persuasive manner to a wide-range of stakeholders  
Learning outcomes at the advanced level relate to work situations that are characterised by high levels of ambiguity, complexity, and uncertainty. |
### Table D: Professional Skills Growth Framework.

<table>
<thead>
<tr>
<th>FACET OF PROFESSIONAL SKILL</th>
<th>Prescribed Direction</th>
<th>Bounded Direction</th>
<th>Scaffolded Direction</th>
<th>Self-Initiated Direction</th>
<th>Open Direction</th>
</tr>
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<tbody>
<tr>
<td><strong>[INITIATIVE &amp; SELF DIRECTION]</strong></td>
<td>Requires a highly structured approach and guidance to identify with the appropriate professional role requirements in performing assigned tasks.</td>
<td>Identifies with professional role requirements with some degree of guidance to perform assigned tasks.</td>
<td>Works autonomously in applying professional role requirements to perform assigned work tasks.</td>
<td>Critically evaluates professional role requirements and translates ideas into actions and is innovative in completing work assignments.</td>
<td>Makes judgments on appropriate courses of actions drawing on professional role requirements to create innovative, strategic outcomes in a self-determined manner.</td>
</tr>
<tr>
<td><strong>[TECHNICAL COMPETENCE]</strong></td>
<td>Uses basic technology &amp; professional resources with a high degree of guidance to complete tasks.</td>
<td>Uses technology and professional resources with some degree of guidance to complete tasks.</td>
<td>Combines technology &amp; professional skills to independently complete work assignments.</td>
<td>Combines technology and professional resources to independently evaluate &amp; compare information for relevance &amp; authority to complete work assignments.</td>
<td>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.</td>
</tr>
<tr>
<td><strong>[PERSONAL PROFESSIONAL DEVELOPMENT]</strong></td>
<td>Develops professional values using simple reflective practices to understand others and social responsibility.</td>
<td>Develops interpersonal understanding with limited direction to incorporate professional beliefs, values and behaviors.</td>
<td>Applies professional values, ethics and attitudes to align behavior with organisational culture and protocols.</td>
<td>Critically evaluate information with a high degree of professional sensitivity to interpersonal and cross-cultural environments.</td>
<td>Demonstrates responsibility for achieving a healthy professional organisational culture &amp; responsibility for own professional development.</td>
</tr>
<tr>
<td><strong>[ORGANISATIONAL]</strong></td>
<td>Organises information and establishes role using a prescribed structure.</td>
<td>Organises information and establishes clear project goals and deliverables with limited direction.</td>
<td>Organises information using self-determined structures to manage self and needs of others.</td>
<td>Organises &amp; manages time &amp; resources and plans for contingencies while prioritising tasks for self and others.</td>
<td>Organises information to articulate visions, goals and innovative strategies and effectively manage teams.</td>
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</table>

#### Extent of Students’ Autonomy

<table>
<thead>
<tr>
<th>Prescribed Direction</th>
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<th>Self-Initiated Direction</th>
<th>Open Direction</th>
</tr>
</thead>
<tbody>
<tr>
<td>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.</td>
<td>Requires a highly structured approach and guidance to identify with the appropriate professional role requirements in performing assigned tasks.</td>
<td>Identifies with professional role requirements with some degree of guidance to perform assigned tasks.</td>
<td>Works autonomously in applying professional role requirements to perform assigned work tasks.</td>
<td>Makes judgments on appropriate courses of actions drawing on professional role requirements to create innovative, strategic outcomes in a self-determined manner.</td>
</tr>
</tbody>
</table>
### Prescribed Direction
Highly structured directions and guidance from supervisor.

### Bounded Direction
Boundaries set by and limited directions from supervisor.

### Scaffolded Direction
Works independently and within prescribed guidelines.

### Self-Initiated Direction
Develops own abilities and works innovatively with limited guidance.

### Open Direction
Works within self-determined guidelines to advance understanding of the context.

#### [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.

<table>
<thead>
<tr>
<th>Prescribed Direction</th>
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<th>Open Direction</th>
</tr>
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<tbody>
<tr>
<td>Applies a simple structure to understand problems and contribute towards solutions.</td>
<td>Applies a structured format to interpret, evaluate, analyse &amp; synthesise existing information to create solutions.</td>
<td>Interprets information independently to analyse &amp; synthesise data/knowledge to initiate innovative solutions.</td>
<td>Applies critical thinking and works collaboratively to synthesise, analyse and produce innovative and creative solutions.</td>
<td>Applies sophisticated critical thinking &amp; analysis to initiate change and extrapolate outcomes.</td>
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#### [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.

<table>
<thead>
<tr>
<th>Prescribed Direction</th>
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<th>Scaffolded Direction</th>
<th>Self-Initiated Direction</th>
<th>Open Direction</th>
</tr>
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<tbody>
<tr>
<td>Applies a simple structure to interpret spoken, written and non-verbal communication.</td>
<td>Communicates using prescribed language and genre to understand interpersonal and cross-cultural communication.</td>
<td>Uses discipline specific language and shows assertiveness in communicating information.</td>
<td>Communicates professionally and openly with teams using mutual respect and shared understanding to provide constructive feedback.</td>
<td>Communicates with a high degree of inter-personal sensitivity in asserting own values and respecting those of others in collaborative team work.</td>
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</table>