

Fink's taxonomy applied to work-integrated learning: An 'audit' of success strategies accounting students employ during recruitment

CANDY HO¹

University of the Fraser Valley, Abbotsford, Canada

Annually, thousands of post-secondary students studying accounting in Canada participate in the Chartered Professional Accountant Recruitment (CPA Recruit) process to secure employment with accounting firms. Despite the competitive process, there has been negligible research studying how students secure these coveted positions. This qualitative research study explored the lived experience of ten students throughout the recruitment process, identifying 119 success strategies. Fink's taxonomy of significant learning, a conceptualized model that focuses on high quality teaching and learning, was used to categorize the strategies. Findings revealed that while having foundational discipline-specific knowledge was important, intra- and interpersonal skills were deemed more important in helping participants effectively apply and integrate their learning, ultimately demonstrating their ability to transfer learning between contexts. Implications and recommendations are discussed for academic programs to enhance curricular and co-curricular components for students to strengthen and transfer soft skills, and for organizations and professional bodies to improve recruitment practices.

Keywords: Public accounting recruitment, accounting students, career management, taxonomy of significant learning, skills development and transfer

Every year, thousands of post-secondary accounting students participate in the Chartered Professional Accountant Recruitment process (CPA Recruit) across Canada. During this process, local, national, and international accounting firms from government, industry, and private practice annually recruit students for paid practicum (i.e., co-operative education) placements that take place generally from September to May. The placement process is generally coordinated through a higher education institution's Career Centre and/or Co-operative Education program as this is considered a work-integrated learning (WIL) opportunity. While the hiring process generally occurs in early fall, the recruitment process itself transpires over the preceding months and generally includes a series of networking events and activities that are delivered both face to face and virtually.

The positions are mutually beneficial for the firms and students; firms receive junior, eager talent for an economical wage, while students gain professional experience that can be applied towards the 30-month requirement for the CPA designation while they complete their studies via the pre-approved pathway (Chartered Professional Accountants Canada, 2022). For many students, the CPA Recruit process is the launchpad for a successful career in the accounting field (Brouard et al., 2017).

Arguably, the CPA recruit process, through both the recruitment and placement stages, serves as one of the most intense WIL experiences that are offered for students given its extremely competitive nature. A major national accounting firm, for instance, can receive hundreds of applications to fill several coveted positions in one of their regional offices. Students who are shortlisted can expect to participate in several rounds of interviews and meetings with various members of the firm, so that

¹ Corresponding author: Candy Ho, Candy.Ho@ufv.ca

there are multiple groups within the organization assessing their abilities and fit, and the hiring decision is informed by various perspectives.

Student participation in the CPA Recruit process has also increased in recent years, which further intensifies the challenge for students to secure positions. Post-secondary institutions also must work harder to prepare and support students as they embark on their ambitious goal. Yet, given the critical role the CPA Recruit process plays in an accounting student's career, little research has been conducted on students' experience through the process and the best forms of support that institutions can provide. To date, only anecdotal stories have formulated initial assumptions that successful students hold different perceptions of the CPA Recruit process, or perhaps of the job-search process in general, and use diverse strategies to enhance their chances for successful employment.

The purpose of this qualitative study was to investigate the key research question: What strategies do co-operative education students employ to be successful throughout the CPA Recruit process, resulting in employment offers? An additional aspect of this study was to examine the unique attributes that students who were hired through the CPA Recruit process employed that may inspire potential recommendations for students to incorporate in their job search across all WIL opportunities. Consequently, empirical evidence was gathered about successful students' lived experience to determine how they leveraged their skills and applied them through various strategies to secure a position through the CPA Recruit process.

To analyze the data, Fink's (2013) taxonomy of significant learning was applied to categorize various strategies that successful students acted upon. Additionally, given that students generally participate in WIL-related programs, including the CPA Recruit, to facilitate their post-graduation career transition, career management competencies were also explored to help identify the core elements successful students demonstrated throughout the process.

The results demonstrate that those who secured positions had identified and leveraged the value of both academic and soft skills combined. It was not merely enough for students to have a high grade point average (GPA) or to have earned a strong academic grade in specific courses. Instead, students who received placements attributed their success to having demonstrated, for example, strong interpersonal, negotiation, and critical thinking skills; this was reinforced by what employers had indicated was a massive competitive advantage for successful applicants.

LITERATURE REVIEW

Existing research appears to be focused primarily on how the accounting curriculum can be enhanced to provide students with a better opportunity to have a successful career, or how firms can improve their efforts to diversify and strengthen their workforce. Literature related to the accounting recruitment process is primarily featured as contributions to trade journals targeting people who are already in the profession, such as partners and supervisors who hire new talent. There is also a broad base of non-peer reviewed, non-academic literature that discusses tips and strategies to be successful in the CPA Recruit process, with examples from accrediting bodies (Chartered Professional Accountants British Columbia, 2022), individual firms (Davidson & Company, 2021), post-secondary institutions (Thompson Rivers University, 2022), and students (Nasir, 2020). In contrast, there is minimal empirical research conducted on the recruitment experience. This is surprising given the extensive resources and efforts invested by both firms and institutions in this process, and how this process serves as a rite of passage for students to learn about the people and realities of public practice accounting before pursuing roles in the field (Scholarios et al., 2003).

Overall, four main themes emerged when reviewing the existing literature, as follows:

Under-Representation of the Importance of Soft Skills within the Profession

A key segment of research within the accounting profession has identified that greater emphasis is required for accounting professionals (and notably students) to develop and/or enhance their non-technical knowledge. Ahadiat (2002) found that the top ten knowledge, skills, and/or attributes (KSAs) for employment were related to a person's character (i.e., trustworthiness and dependability); while technical accounting skills was eleventh. The findings suggested that technical knowledge itself was far less important than other broad-based skills that are more transferable to any profession. Additionally, Boyle et al. (2017) identified that accounting educators need to ensure that soft-skills, notably those focused on effective communication, are embedded within what is often a more traditional technical-knowledge based curriculum. Doing so would contribute towards ensuring that students "become fully competent members of the profession" (p. 7). Dolce et al. (2020) compared perspectives of accounting employers and new graduates in Italy on skills required to be successful accountants. They found that aside from agreeing on teamwork, each party differed in their rankings on other transferable skills (notably those considered to be 'soft skills') such as public speaking and communication. They noted that new graduates overestimated the importance of technical skills while underestimating the importance of soft skills. This finding supports what Chen et al. (2021) also discovered when they analyzed occupational data in the U.S. Department of Labour O*Net and compared occupational profiles of accountants to accounting jobs. Their intention was to determine how aligned role descriptions were with actual daily accounting experiences. Their findings confirmed that some significant existing impressions from aspiring accounting professionals, such as that the profession focuses more on information processing and less on communicating and working with people, something reinforced through the requirements listed on the occupational profiles, were in fact myths and inaccurate. As such, students and aspiring accounting professionals were being misguided; this likely influenced their application strategies to focus more on technical knowledge rather than the other things deemed as important.

Integration of Career Skills and Education into the Curriculum

On behalf of the Institute of Management Accountants (IMA) and the Management Accounting Section (MAS) of the American Accounting Association (AAA), a task force was created in 2010 to identify how the undergraduate accounting curriculum could be strengthened to ensure accounting students lead successful careers. The report published by Lawson et al. (2014) outlined recommendations, including that long-term career demands should be considered; that the scope of preparation should be more inclusive than just to public accounting/auditing; that additional elements such as how organizational value is achieved through the role of an accountant be included; and that the aforementioned recommendations be included in the form of integrated competencies. Research by Wessels and Sumner (2014) supported this finding as they described how educational institutions might incorporate career education into the accounting curriculum (in required courses) throughout undergraduate studies, so that students have multiple opportunities to practice career management skills. Integrating career education throughout the accounting curriculum (any curriculum for that matter) affords students multiple opportunities to generate self-awareness (e.g., reflect on their strengths, values, and goals), and research and develop knowledge about their desired profession(s) to make informed decisions about whether the profession is right for them (Reardon et al., 2021; Stebleton & Diamond, 2018).

Diversity and Recruitment Biases

Given the significant discussion across all sectors around the need to diversify workforces, research has also been conducted specific to the accounting profession. Burton et al. (2016) looked at personality types and preferences of experienced accountants and accounting students and graduates. They found that the personalities of recruits who stayed in public practice align more with their experienced counterparts. Bujaki et al. (2018) examined how the term 'diversity' was incorporated by the eight largest public accounting firms in Canada through their recruitment websites; the findings revealed that the four largest firms had varied approaches to how diversity was described and incorporated, while the next four largest firms had greater similarity. Additionally, research by Gebreiter (2020) reinforced that the Big Four accounting firms (commonly known as PricewaterhouseCoopers [PwC], Ernst & Young [EY], KPMG, and Deloitte) have developed criteria that outlines the 'ideal' recruit to the profession. Gebreiter argues that the very premise of outlining the qualities/qualifications of an 'ideal' candidate, by its own virtue, creates a sense of homogenization within the profession and ultimately discourages the recruitment of a truly diverse workforce.

Factors that Influence Accounting Students' Career Paths

Finally, a body of research was uncovered that focused on how students are influenced to go into the accounting profession as a career choice. Dalc et al. (2013) found that Iranian students value financial aspects of the profession and opinions of those who referred them to the profession and roles, more than intrinsic factors, when choosing to go into the profession, whereas Ng et al. (2017) found intrinsic motivation and career exposure play a positive role in students pursuing accounting profession in Malaysia. Karlsson and Noela (2022) looked at the perception on first- and second-year students in Sweden and why they did not choose accounting as an area of study; of note was that some see accounting as a 'boring' profession, suggesting a need to engage students and help them see the multi-faceted aspects of the profession.

In reality, only one qualitative study appears to focus specifically on the accounting student recruitment experience. Daoust (2020) observed public practice recruitment events and interviewed students, to explore students' interactions and motivations to pursue roles with the Big Four firms. A subset of the study discussed the strategies students used during the recruitment process, such as actively connecting and socializing with firm representatives, developing and conveying a personal brand, and leveraging relevant contacts and resources. These strategies enable students to demonstrate their disposition and fit for the Big Four organizational cultures, and in turn enhance their likelihood of receiving job offers from these firms. The study calls for further research in students' experience of the recruitment process, such as interviewing students after the recruitment process results and exploring their experience and perspectives. This need for further research is echoed by Brink and Reichert (2020) and Kremin and Pasewark (2020) who call for further research in the entry experience of students going into the accounting profession. This is the gap this study seeks to fulfill. The next section thus outlines the theoretical framework leveraged to frame the study's approach.

THEORETICAL FRAMEWORK

While exploring the various stages of the CPA Recruit (from research, to application, to interview and offer), it is evident that the process itself is a significant learning opportunity for students (before their work placement experience even begins). Through the process, students both acquire and refine a variety of competencies to help them move through each stage. Fink's (2013) taxonomy of significant learning offers a suitable theoretical framework to understand study participants' CPA Recruit

experience.

The taxonomy of significant learning consists of six major, non-hierarchical categories of learning:

- 1) foundational knowledge,
- 2) application,
- 3) integration,
- 4) human dimension,
- 5) caring, and
- 6) learning to learn.

Notably, only the first category that is listed is focused on technical competence, reinforcing a key finding that emerged through the existing literature: that the mastery of technical knowledge is not enough to constitute a true and comprehensive learning experience. Additional aspects such as human and social competencies, metacognitive reflection, and application of skills such as critical thinking and negotiation are equally significant attributes. Consequently, while accounting students can be expected to master their core technical concepts, institutions must help students identify and reflect on the significant learning they accumulate during their undergraduate studies and throughout their job search experiences, while also preparing them to showcase relevant skills and experiences in front of potential employers.

Fink's taxonomy can be applied directly to each stage of the CPA Recruit process to better understand the significant learning that can occur for students who tangibly recognize the opportunities to capitalize on the experience. Students can enhance their career management skills by reflecting on their development within each category to inform their awareness and articulation of relevant skills and experience. For instance, students can reflect on the foundational knowledge gained from their courses, and how they apply the knowledge in other contexts, such as professional workplaces. The integration of classroom and workplace learning requires students to reflect on both contexts and how they transfer skills in-between; through this exercise they can generate insights – such as explicit examples – allowing them to compose compelling applications and speaking points for interviews that link their past experiences with the relevant skills they can offer future employers.

The other categories, human dimensions, caring, and learning to learn, relate to intrapersonal and interpersonal competencies students likely practice in the academic setting but are given extensive opportunities to hone while networking and interviewing during CPA Recruit. These categories require students to exhibit high self-awareness and in-depth understanding of the firms, so that they can decide on the companies to apply to that would best match their values, maximizing their chances of getting an offer. During the CPA Recruit process, students also gather information they can act on, such as discovering the required accounting software used by their top choice employer and then learning how to use the software through online tutorials. Doing so requires students to be motivated and self-directed learners who demonstrate initiative.

METHODOLOGY

A qualitative, phenomenological approach was employed for this study whereby participants described their lived experience, the phenomenon of going through the CPA recruit process, and the meanings of that experience upon reflection (Moustakas, 1994). The approach asked them to “return to that experience at many points along the way. It is both starting point and touchstone” (Crotty, 2013, p. 85). In their description of the phenomenon, participants' insights were generated to formulate a

core universal essence to address the research question: What strategies do co-operative education students employ to be successful throughout the CPA Recruit process, resulting in employment offers?

Participants

Participants consisted of accounting students in a regional, teaching-intensive university in British Columbia, Canada. Students who enrolled in the co-operative education program who were successful with obtaining a job (co-op placement, full-time position, or both) as part of the CPA Recruit process were invited to participate in the study from August to October 2016. Out of a possible pool of 32 students, a total of 10 accepted the invitation to take part (Table 1).

TABLE 1: Overview of participant demographics.

Participant pseudonym	Gender	Ethnicity	Year of study	# co-op terms completed
Andrea	Female	White	Fifth	Three
Sonu	Female	White	Third	Two
Billie	Female	White	Third	One
Prab	Male	South Asian	Fourth	One
Kira	Female	South Asian	Fourth	Two
Ben	Male	Southeast Asian	Fourth	Two
Evan	Male	Southeast Asian	Fifth	Three
Irwin	Male	South Asian	Third	One
Moe	Male	White	Fourth	Two
Zara	Female	South Asian	Fourth	One

Data Collection

Ethics approval was gained through the university's Research Ethics Board. A one-on-one, semi-structured interview was the selected data collection tool as it allowed for a two-way, intimate interaction between the researcher and participant. For this study, 10 interviews were conducted. All interviews occurred two to four weeks after students were informed of the results of their applications; the intention for this timeline was to preserve their immediate experience and in turn increase the accuracy of their memory. For their participation, students were given a university bookstore gift card.

Interviews were semi-structured and lasted between 60 to 90 minutes. Interview questions were divided into three parts to solicit participants' perspectives before, during, and after the CPA Recruit process. Participants were asked about their understanding of the CPA Recruit process prior to their participation, and if they had other motivations to take part aside from securing a placement. Then, they discussed any expectations they set for themselves specific to the CPA Recruit programs and events they took part in. They were also asked to describe steps and strategies they employed throughout the process. Finally, they reflected on their success by identifying attitudes, skills, and

knowledge that contributed to their outcome, considered if they would do anything differently in hindsight, and offered advice they have for future students going through the process.

Data Analysis

With permission from participants, interviews were recorded and transcribed to preserve the language used by participants and to prepare for data analysis. Thematic analysis (Braun & Clarke, 2022) was employed. The transcripts were uploaded to a qualitative research software, NVivo and coded line by line. Each transcript was reviewed twice, with the first time being a close reading of the transcript and identification of strategies that participants described they thought helped them be successful during the CPA Recruit process. Each separate strategy that was mentioned was assigned an individual code. After all interview transcripts were coded, the author conducted a second review to confirm, and if necessary, revise the identification of strategies and codes. Revisions made were documented in the researcher's journal to generate an audit trail. Each strategy was then mapped onto one of the six categories of the taxonomy of significant learning (Table 2).

TABLE 2: Exemplar success strategies mapped onto each taxonomy category.

Taxonomy category	Exemplar strategies (select examples)
Foundational knowledge <i>Comprehension and recall of information</i>	Have a high GPA Keep informed of the CPA Recruit process
Application <i>Putting foundational knowledge in practice</i>	Review and deconstruct job descriptions Incorporate accounting knowledge in applications
Integration <i>Transfer of learning between contexts</i>	Apply case analysis framework to interview activity Use workplace learning and lingo to engage with employers
Human dimension <i>Knowing oneself and others</i>	Establish and maintain several key connections in each firm Include other students in networking conversations
Caring <i>Shifts in beliefs and values</i>	Assume leadership roles in school and volunteer contexts Learn from employers' career experiences
Learning to learn <i>Being self-directed learners</i>	Consult past students who were successful in obtaining positions Seek professional feedback on applications and interviews

FINDINGS

A total of 244 success strategies were identified by the participants; because some strategies were used by multiple participants, duplicates were removed resulting in a total of 119 unique strategies. These were then sorted into the six categories of the taxonomy of significant learning, resulting in the following distribution of strategies within each category:

- 1) Foundational knowledge: 6
- 2) Application: 13

- 3) Integration: 11
- 4) Human dimension: 48
- 5) Caring: 15
- 6) Learning to learn: 26

Each category is discussed in greater detail in the following subsections. Whenever possible, participant quotes are used to illuminate the discussion. Pseudonyms are used instead of participants' real names to protect their identities.

Foundational Knowledge

The foundational knowledge category is concerned with comprehension and recall of information and ideas; it serves as a foundation for learners to master before advancing to the other categories. Within the category, participants identified success strategies related to understanding and remembering general information about the CPA Recruit process, such as the key dates and events, rules and etiquette expected of student attendees. They took advantage of networking and application writing workshops to gain general knowledge on how to socialize at large-scale events and how they can make their cover letters and resumes stand out.

Participants also saw high grade point averages (GPA) as an indicator of technical competence and cited maintaining a high GPA or increasing current GPA to be a strategy to demonstrate accounting knowledge. That said, they saw having a high GPA merely as a way to 'get their foot in the door': "...doing well in school is also really important; academic wise, I think to be competitive you probably need at least an 85% average" (Sonu). This potentially explained why participants cited the lowest number of strategies in this category, since they saw having foundational knowledge as simply an entrance requirement to complete in the CPA Recruit process, and to be successful, they needed to employ strategies in the other categories.

Application

In the application category, learners put their foundational knowledge into practice. With regards to the CPA Recruit process, participants put their data research and organization skills to work. They habitually collected sample job descriptions and interview questions and sought background information on firms and people they hoped to work for. Gathered information was used to generate questions they asked at networking events, in applications, and during interviews, so that they demonstrated their keen interest in firms and distinguished themselves from other applicants.

A few participants maintained some form of database to keep track of firm representatives, including their contact information and topics they had discussed so that they could follow up in a systematic fashion: "whenever I met people, I would write down their name and facts that we talked about within our conversation...so that I wouldn't forget and [it] would be something that I could put into my application" (Andrea).

Integration

Connections are drawn between academic, professional, and personal experiences in the Integration category. Ben used what he learned from an accounting course that incorporated the case-study approach to stand out from other candidates during an interview:

During my second interview, we were given a case and most of my groups were from [other institution] and they didn't know any case [analysis] framework...they could only come up with options and this is our recommendation but at [my institution] we...start with critical issues, situation analysis and then decision criteria, options and recommendation.

Irwin offered a similar strategy where he incorporated his business analysis course and case competition experience into his application:

[An accounting firm] mentioned that they're looking for individuals...very keen on learning different kind[s] of industry, so with the business analysis course and case competition that's pretty much what you are doing, you're analyzing different businesses in different industries so I mentioned that in the application.

Finally, Billie credited her CPA Recruit success to work experiences in the service industry:

[Firm representatives] were saying, "we can teach anyone to do accounting...but we want someone who we can get along with and we have to spend time with who's a people person"...I have serving experience...I have no problem walking up to a group of people and talking to them and trying to get them to like me right away; that experience was very beneficial to me for the CPA Recruit.

These three testimonials suggest that participants apply their learning, a sought-after ability by accounting firms, by taking a metacognitive approach that extrapolates learning from one context and applying it to another.

Human Dimension

Participants cited the highest number of strategies that fell within the human dimension category, which describes learners' knowledge about themselves and others through introspective and social processes. The strategies illuminated three main themes: demonstrating self-awareness, forging meaningful connections, and articulating alignment.

Demonstrating self-awareness refers to learners' knowledge of their skills and strengths, and how they can transfer this knowledge to their future profession. Participants cited their ability to identify personal accomplishments and experiences that illustrated their ability to meet sought-after soft skills and experiences that would be of interest to firm representatives. Evan illustrated this idea:

[Firms] don't just focus on your grades, they also focus on your unique stories, so I indicated some stories in my cover letter...if they are saying that students must be resilient...I [share] that I am an immigrant and English wasn't my first language and my culture was different, but I was still able to stay on top of my studies and was able to obtain employment, which is an evidence of being resilient.

In addition, participants were also clear about their preferences for particular firms, firm sizes, and the specialty they want to pursue, which in turn enabled them to focus on the quality of their interactions with representatives who work in their desired firms.

Participants stressed the importance of developing and maintaining genuine connections with firm representatives. They worked hard to ensure conversations were ongoing two-way dialogues, rather than generic question and answer exchanges; they focused on discussion topics that went beyond the

accounting profession by building on common interests and hobbies. Prab stated that "a lot of the firms that I talked to engage in sports...and if you have a [similar] passion that you could share to them then that might be a plus as well". Having that 'chemistry' or 'click' with firm representatives is key to building confidence and comfort in further connecting; the interaction between students and representatives becomes more personal through frequent email and social media exchanges, and when students conduct information interviews and ask for application advice over coffee. Overall, participants described a progression of deepening relationships with firm representatives as they continued to connect through various CPA Recruit events, moving the connection from one that was initially superficial to one that felt more mutually fulfilling and continued beyond the CPA Recruit process.

The third and final theme, articulating alignment, emerged from the first two. By leveraging their self-awareness and information they gathered from meaningful interactions with firms, participants were able to articulate their alignment with their desired firms. A particular focus was placed on how, given their experience and skills, they would prove to be a valuable team member. Andrea explained:

I was able to highlight in my cover letter [that], I talk[ed] to...one of the partners...He talked about family and how their firm gives value to time for your family and work-life balance which is a big consideration for me. I was able to highlight it in my [application] where I spoke to my strong family values through my work and community contribution, and I think that's one of the reasons why I actually got an interview and later on, the job.

For participants to successfully convince firms of their strong candidacy, they needed to be aware of their own strengths and values, and to ensure the firms they applied to were also seeking similar attributes.

Caring

The caring category is an extension of the previous human dimension category. Through connecting with firm representatives, participants gathered information and insights that in turn shifted, or even challenged, their perspectives and beliefs.

While they may have begun the CPA Recruit process with preconceived notions about how to secure job offers, they also explicitly sought advice from firm representatives and post-secondary professionals, and promptly acted on their feedback. Billie described her initial discomfort with inviting firm representatives for informal one-on-one meetings:

I thought it was so inappropriate for me to ask [representatives] to coffee because I thought they're busy, why would they want to take the time to talk to someone like me...if everybody who wanted to work for [the firm] was asking them out for coffee they'd never get any work done. I just thought: why would they have the time?!

Later in the interview, she reflected on a conversation with a firm representative who helped reframe her initial concern:

I learned from [the firm representative who] said people are asking him out for coffee all the time just to get insight and talk about possible positions so, that kind of shocked me actually as well. But this was an unwritten rule that got me the job so I'm glad I took that advice for sure.

The discovery of an 'unwritten rule', shifting her original perspective, and acting on advice given by a firm representative was an important success strategy.

Participants also considered their co-curricular experiences to have enhanced their candidacy. Zara thought her passion in working with the homeless population not only changed her perspective about vulnerable and at-risk individuals, but also helped her align with organizational values espoused by the firms she applied to: "I volunteered in the [volunteer organization] and that was always something interesting I talked about in interviews. It changed my worldview and made me...more compassionate and sympathetic. It resonated with interviewers and companies." In addition, other participants cited participation in case competitions, assuming leadership roles in classes and through student clubs, as transformative, life-changing experiences that strengthened their applications.

Learning to Learn

In this final category, learning to learn, participants cited strategies indicating they are self-directed learners who take initiative to shape their CPA Recruit experience. Many asserted that their preparation began the year prior to their attendance of CPA Recruit events so that they could get a sense of the etiquette and interactions expected at the events. As Kira asserted, "I was in 'stealth mode' the year before where I was there to support my friends, but also ended up learning a ton that helped me do well in this Recruit."

Being aware of the skills they needed to refine to be successful, participants actively sought professional development and mentorship opportunities. After attending related workshops (as mentioned in the foundational knowledge category), they found venues to practice their skills, such as initiating conversations with new people in day-to-day life, joining Toastmasters to improve public speaking skills, and acting on immediate feedback that they received through participating in mock interviews. Participants also described an extensive support system they drew from throughout the CPA Recruit process from family members, instructors, peers and alumni who were previously successful in the process.

Finally, participants saw intrinsic value in participating in the CPA Recruit process; they continually reflected upon and regarded their participation as a learning experience in and of itself. Moe saw CPA Recruit as an opportunity to expand his perspective on the accounting field. He offered advice to future students:

Try and learn as much as you can from these [representatives] because these are the individuals who were in our shoes a few years ago or 10 years, 12 years ago, whatever the case was. How did they emerge from this process? Became a manager? Became that senior manager? They hold key knowledge we can't get from a professor. Professors are...very good role models but they can't provide you the industry aspect of things or...what skill set is really important out there.

While getting a job offer remained the top priority, participants also cited benefits from their CPA Recruit participation, such as developing transferable skills, gaining confidence, and expanding networks and contacts – all of which are helpful toward future professional success.

DISCUSSION

Identifying strategies students used during the CPA Recruit process that enabled them to be successful and using the taxonomy of significant learning as a lens to analyze these strategies elucidated three key insights: an emphasis on human and social skills; foundational knowledge as a launchpad; and connecting all categories of learning.

Demonstrating strong human and social skills were critical in attaining CPA Recruit success; this was supported by the human dimensions and caring categories housing more than half of the 119 strategies identified. This should come as no surprise as the CPA Recruit process and employers place a tremendous emphasis on assessing applicants' self-presentation and interpersonal skills; this emphasis confirmed previous literature describing employers' preference for applicants' personal attributes and social skills over their grades (Abeysekera, 2006; Dunbar et al., 2016; Jackling & De Lange, 2009; Kim et al., 1993). Adding further confirmation, this study featured various quotes in the Findings section illustrating participants' ability to align themselves with their desired accounting firms in their thinking, values, and interests.

Secondly, the foundational knowledge category, despite having the least numbers of strategies, serves as a launching point that enables applicants to develop more sophisticated skills in the other categories. Participants mentioned that having a strong GPA – a generally accepted way of proving one's foundational knowledge – is simply fulfilling an entrance requirement to the CPA Recruit process. This may provide a possible explanation for why only six strategies were classified in the category; since both employers and applicants may be operating under an assumption that applicants should have GPAs high enough to demonstrate solid accounting knowledge and technical skills, participants in this study instead shifted to cite strategies in the other categories. It was also mentioned earlier that employers have a stronger preference for skills under the Human Dimensions category whereby they are more likely to focus their assessment on applicants' interpersonal skills.

Finally, there is a disconnect between the first three categories of foundational knowledge, application, and integration, and the other three categories of human dimensions, caring, and learning how to learn. The former group of categories centered on developing, applying, and transferring knowledge, while the latter focused on intra- and interpersonal capabilities. This disconnect was evident in this study, where participants perceived school as a setting to primarily attain foundational knowledge and skills, but they saw the need to engage in activities outside of the classroom context to develop human and social skills. The perception that their education alone does not sufficiently prepare them for the workplace and rigorous competitions such as the CPA Recruit process is consistent with literature (Barnett et al., 2001; Jackling & De Lange, 2009). This calls for post-secondary institutions to help students identify opportunities to gain this experience prior to submitting their applications, while enhancing their articulation and transfer of curricular learning to future professional contexts. This will effectively help them move from "knowing that" to "knowing how" (Abeysekera, 2006, p. 9) as a lifelong career management practice (Bridgstock, 2009).

Leveraging Career Management Competencies: The Need for Career Management Skills

The existing literature suggests those who wish to have a successful career within the accounting profession must utilize a broad set of both technical and soft skills; a career management lens can also be applied to this study. To effectively manage one's career throughout one's life, there are a series of skills required. As Sultana (2012) notes: "Career management skills refer to a whole range of competencies which provide structured ways for individuals and groups to gather, analyze, synthesize

and organize self, educational and occupational information, as well as the skills to make and implement decisions and transitions" (p. 229). These competencies extend well-beyond having discipline-specific technical knowledge and include multi-faceted aspects that are required to achieve and maintain career success in the 21st century.

By analyzing the steps students go through in the CPA Recruit process, one can identify how various aspects of career management and competencies are embedded within the process. More specifically, McKinnon and Johnston (2014) identified competencies that prepare an individual to be successful in their career from the application/recruitment stage through to job maintenance. Four of their identified competencies are evidently embedded throughout the CPA Recruit process.

Identifying fit with roles and organizations and communicating relevant personal and professional strengths is the first competency relevant to the CPA Recruit process. Students use the CPA Recruit process to learn about the firms, their cultures and values, and use what they have learned to explore fit and alignment. They then identify relevant strengths and assets that they believe to be of value to each firm and determine how to convey and provide evidence that they have these strengths to offer. This is often expressed through providing artifacts and storytelling while creating applications and networking. Focusing on high-quality job search strategies, such as cultivating strong professional relationships with firm representatives and targeting applications to specific companies (by highlighting company values and culture) has a higher likelihood of employment success (Van Hooft et al., 2013).

The second competency calls for students to build and manage their professional image. First impressions are critical during the CPA Recruit process. Students develop competence in self-presentation and impression management, and in turn, enhance their awareness of how they are being perceived by others, and what they need to strengthen/adjust in order to be viewed more positively to yield interviews and offers. This occurs during the application creation phase (e.g., identify what information to share within a resume or portfolio), interviews, and also during the various networking events and activities.

The third competency requires students to foster and maintain a network of career mentors and supports. Multiple types of support exist for students during the CPA Recruit process if they choose to leverage them. Successful students typically access many resources available to them (e.g., advising support, workshops, mentorship opportunities, etc.). Many also will go beyond the explicit resources and leverage their own social capital to gain access and develop awareness of opportunities (Tomlinson, 2017); in some cases, students proactively develop mentorship relationships with firm representatives who guide them through the process. Moreover, students develop support networks with one another, despite being competitors in the process, by exchanging information and encouragement, which is a powerful form of peer networking that often yields impressive results (Marmaros & Sacerdote, 2002).

The final competency is concerned with the ongoing process of self-evaluation. Throughout the CPA Recruit process, students attend numerous meetings and events and are thus afforded ample opportunities to reflect on their interactions and overall performance. This, in turn, enables students to continually adjust their approach as they experiment, practice, and gather new information along the way to enhance their prospects; Lopez-Kidwell et al. (2013) maintains that engaging in this reflective, self-regulation process plays an important role in achieving job search goals.

IMPLICATIONS

Future research studies may explore several directions. While students are an important part of the CPA Recruit process, future studies may wish to explore other viewpoints to obtain a more comprehensive picture, such as those from employers in other industries, educators, and the accreditation bodies. Their perspectives ought to be incorporated so that additional challenges and opportunities can be identified, including where each group sees a potential for collaboration, to improve the overall experience for everyone. Furthermore, with the COVID-19 pandemic shifting networking events and interviews to be conducted virtually, it would be interesting to see how the online environment impacts the success strategies identified in this study.

Within post-secondary institutions, this research may be of interest to more than a single group. Career and co-op educators and faculty members are well-positioned to design both curricular and co-curricular interventions that help students enhance these categories of significant learning, especially the category of human dimension. Such interventions and efforts call for pedagogical approaches like explicit instruction and teaching (Oliver & Jorre de St Jorre, 2018) that advocate for skills and competencies to be incorporated in course outcomes and assessment, so that they become more visible to both students and employers. Furthermore, some institutions may offer general career preparation courses or may partner with another program (such as Applied Communications) as an elective, like a job finding club, so that students can be prompted to engage in regular self-reflection, participate in extracurricular activities and applied projects, exchange practices, and mentally support one another.

Additionally, movement and call for organizations to honor principles of equity, diversity, and inclusion through policies, processes, and practices raise important considerations for WIL processes, such as the CPA Recruit, and broader recruitment practices across all sectors. There exists an opportunity for the profession and accrediting bodies to look at their current practices to identify opportunities to ensure people from all backgrounds, abilities, and socio-economic status can participate at an equitable level. Notably, the participants in this study talked about strategies that enabled them to be successful; one of them spoke about the 'unwritten rule' that she stumbled upon through a conversation, meaning that not everyone has the same benefit of learning this rule. Does the recruitment process as it currently stands provide advantages to particular students/student groups, such as those who have the ability and capacity to fully engage in these events and meetings (e.g., access to a vehicle to remote locations, or funds to take a representative out to lunch/coffee)? These will be important considerations to ensure organizations don't overlook qualified candidates who might not, on the surface, meet their implicit criteria.

Transferability of Findings to Other Disciplines and Industries

While the context for this study was within the CPA Recruit process, one that's much more formalized than other recruitment practices, there are implications for other disciplines. Professions such as lawyers and engineers share similarities with accountants in their recruitment practices. To pursue careers in these fields, students need to gain practical experience such as co-op and articling before they apply to become a certified professional in the field. Therefore, the strategies mentioned by the participants might also be applicable to these fields, such as taking the time to get to know firms and representatives to determine one's fit with the organization, and how to effectively promote oneself through networking and follow up activities.

Furthermore, the CPA Recruit process is formalized and structured to maximize the exposure that students and firms have with each other. However, this intensely coordinated process is not standard in most industries and thus this level of exposure is typically more haphazard and not as readily available. Consequently, students in other disciplines likely need to take more initiative and work more proactively to seek out companies and representatives to build networks, familiarize themselves with expectations and a general understanding of the work environment. The ideas presented in these findings can serve as general inspiration and guidelines that others may wish to consider; educators and institutions need to help students practice and hone these career management skills to enhance their success.

LIMITATIONS

The study encompassed several limitations that typically come with qualitative research. First, the study was conducted with 10 student participants within a single post-secondary institution. With a small sample situated within a specific context (i.e., a teaching-intensive institution), the research data, findings and implications might not be generalizable outside of the institution. Therefore, future researchers interested in conducting similar research should be mindful of their own institutional context. That said, the simplicity in the methodology, data collection, and analysis processes would hopefully allow them to replicate and/or adapt the methodology to suit their contexts.

In addition, this study relied heavily on self-reports from student participants. Since participants were interviewed after they learned of their job offer, their successful outcome may have influenced their response. Future studies may consider soliciting students at multiple points: before, during, and after the CPA Recruit process. By interviewing employers, especially those involved in the actual hiring process, this could also serve to triangulate the findings and identify consistency (or discrepancies) between the students' self-perception and that of the hiring members.

CONCLUSION

The CPA Recruit process serves as a key gateway for students to enter the accounting public practice pathway; yet there is limited empirical research on the process and the experience of the stakeholders involved. This study focused on the student experience through soliciting strategies students used to be successful during the CPA Recruit process. Categorizing the strategies under the taxonomy of significant learning has shed light on the importance of human and social skills and called for institutions to make the development and practice of these skills more visible in the accounting curriculum. In this sense, the CPA Recruit process itself also provides valuable experiential learning for all students, whether they are successful in the competition. The findings from this study, notably the strategies employed by students who were successful in securing a position, can be extended to students seeking work opportunities in other disciplines as the vast majority are not discipline or knowledge-specific and can be applied across multiple contexts.

ACKNOWLEDGEMENTS

This work was generously funded by Co-operative Education and Work-Integrated Learning (CEWIL) Canada under the CEWIL Research Grant. CEWIL Canada did not have any involvement in the study design, in the collection, analysis and interpretation of data; in the writing of the report; and in the decision to submit the article for publication. Study findings were presented at the 2017 CEWIL Annual Conference, with a research brief published in the conference proceedings.

REFERENCES

- Abeysekera, I. (2006). Issues relating to designing a work-integrated learning program in an undergraduate accounting degree program and its implications for the curriculum. *Asia-Pacific Journal of Cooperative Education*, 7(1), 7-16.
- Ahadiat, N. (2002). Demand for college graduates and attributes health care organizations seek in accounting recruits. *Career Development International*, 7(3), 134-141. <https://doi.org/10.1108/13620430210426114>
- Barnett, R., Parry, G., & Coate, K. (2001). Conceptualising curriculum change. *Teaching in Higher Education*, 6(4), 435-449.
- Boyle, D. M., Carpenter, B. W., & Mahoney, D. P. (2017). Developing the communication skills required for sustainable career success. *Management Accounting Quarterly*, 19(1), 1-9.
- Braun, V., & Clarke, V. (2022). *Thematic analysis: A practical guide*. Sage.
- Bridgstock, R. (2009). The graduate attributes we've overlooked: Enhancing graduate employability through career management skills. *Higher Education Research & Development*, 28(1), 31-44.
- Brink, A. G., & Reichert, B. E. (2020). Research initiatives in accounting education: Serving and enhancing the profession. *Issues in Accounting Education*, 35(4), 25-33.
- Brouard, F., Bujaki, M., & Durocher, S. (2017). Attracting prospective professional accountants before and after the CPA merger in Canada. *Accounting Perspectives*, 16(2), 105-127. <https://doi.org/10.1111/1911-3838.12138>
- Bujaki, M., Durocher, S., Brouard, F., Neilson, L., & Pyper, R. (2018). Protect, profit, profess, promote: Establishing legitimacy through logics of diversity in Canadian accounting firm recruitment documents. *Canadian Journal of Administrative Sciences*, 35(1), 162-178. <https://doi.org/10.1002/cjas.1392>
- Burton, H., Daugherty, B., Dickins, D., & Schisler, D. (2016). Dominant personality types in public accounting: Selection bias or indoctrinated? *Accounting Education*, 25(2), 167-184. <https://doi.org/10.1080/09639284.2015.1127768>
- Chartered Professional Accountants British Columbia. (2022). *CPABC post-secondary recruitment guidelines*. <https://www.bccpa.ca/become-a-cpa/about-the-program/experience/cpabc-post-secondary-recruitment-guidelines>
- Chartered Professional Accountants Canada. (2022). *CPA practical experience: Pre-approved program information for employers*. <https://www.cpacanada.ca/en/become-a-cpa/cpa-designation-practical-experience-requirements-overview/cpa-practical-experience-overview-for-employers/cpa-practical-experience-pre-approved-program-info>
- Chen, C. C., Garven, S. A., Jones, K. T., & Scarlata, A. N. (2021). An outdated stereotype? Accounting compared with competing professions. *The CPA Journal*, 91(12), 46-49.
- Crotty, M. (2013). *The foundations of social research: Meaning and perspective in the research process*. SAGE Publications.
- Dalc, I., Arasl, H., Tümer, M., & Baradarani, S. (2013). Factors that influence Iranian students' decision to choose accounting major. *Journal of Accounting in Emerging Economies* 3(2), 145-163.
- Daoust, L. (2020). Playing the big four recruitment game: The tension between illusion and reflexivity. *Critical Perspectives on Accounting*, 66, Article 102081. <https://doi.org/10.1016/j.cpa.2019.04.002>
- Davidson & Company. (2021). *CPA fall recruit: Application tip sheet*. <https://davidson-co.com/wp-content/uploads/2021/10/CPA-Recruit-Tipsheet.pdf>
- Dolce, V., Emanuel, F., Cisi, M., & Ghislieri, C. (2020). The soft skills of accounting graduates: Perceptions versus expectations. *Accounting Education*, 29(1), 57-76. <https://doi.org/10.1080/09639284.2019.1697937>
- Dunbar, K., Laing, G., & Wynder, M. (2016). A content analysis of accounting job advertisements: Skill requirements for graduates. *e-Journal of Business Education and Scholarship Teaching*, 10(1), 58-72.
- Fink, L. D. (2013). *Creating significant learning experiences: An integrated approach to designing college courses*. Jossey-Bass.
- Gebreiter, F. (2020). Making up ideal recruits: Graduate recruitment, professional socialization and subjectivity at big four accountancy firms. *Accounting, Auditing & Accountability Journal*, 33(1), 233-255. <https://doi.org/10.1108/AAAJ-11-2017-3250>
- Jackling, B., & De Lange, P. (2009). Do accounting graduates' skills meet the expectations of employers? A matter of convergence or divergence. *Accounting Education*, 18(4-5), 369-385. <https://doi.org/10.1080/09639280902719341>
- Karlsson, P., & Noela, M. (2022). Beliefs influencing students' career choices in Sweden and reasons for not choosing the accounting profession. *Journal of Accounting Education*, 58, Article 100756. <https://doi.org/10.1016/j.jaccedu.2021.100756>
- Kim, T. S., Ghosh, B. C., & Meng, L. A. (1993). Selection criteria: Perception gap between employers and accounting graduates. *Singapore Accountant*, 9, 32-33.
- Kremin, J., & Pasewark, W. R. (2020). Research initiatives in accounting education: Providing access to education and obtaining credentials. *Issues in Accounting Education*, 35(4), 47-60.
- Lawson, R. A., Blocher, E. J., Brewer, P. C., Cokins, G., Sorensen, J. E., Stout, D. E., Sundem, G. L., Wolcott, S. K., & Wouters, M. J. F. (2014). Focusing accounting curricula on students' long-run careers: Recommendations for an integrated competency-based framework for accounting education. *Issues in Accounting Education*, 29(2), 295-317. <https://doi.org/10.2308/iace-50673>
- Lopez-Kidwell, V., Grosser, T. J., Dineen, B. R., & Borgatti, S. P. (2013). What matters when: A multistage model and empirical examination of job search effort. *Academy of Management Journal*, 56(6), 1655-1678. <https://doi.org/10.5465/amj.2011.0546>
- Marmaros, D., & Sacerdote, B. (2002). Peer and social networks in job search. *European Economic Review*, 46(4), 870-879.
- McKinnon, K., & Johnston, K. (2014). Career planning, knowledge, and skills. In B. C. Shepard & P. S. Mani (Eds.), *Career*

- development practice in Canada: Perspectives, principles, and professionalism* (pp. 173-198). Canadian Education and Research Institute for Counselling.
- Moustakas, C. (1994). *Phenomenological research methods*. SAGE Publications.
- Nasir, H. (2020, May 4). *Big 4 recruitment process* (PwC, KPMG, Deloitte, EY). *Get the job-audit/consulting/tax* [Video]. YouTube. <https://www.youtube.com/watch?v=IF2wZYdh02o>
- Ng, Y.-H., Lai, S.-P., Su, Z.-P., Yap, J.-Y., Teoh, H.-Q., & Lee, H. (2017). Factors influencing accounting students' career paths. *The Journal of Management Development*, 36(3), 319-329. <https://doi.org/10.1108/JMD-11-2015-0169>
- Oliver, B., & Jorre de St Jorre, T. (2018). Graduate attributes for 2020 and beyond: Recommendations for Australian higher education providers. *Higher Education Research & Development*, 37(4), 821-836. <https://doi.org/10.1080/07294360.2018.1446415>
- Reardon, R. C., Peace, C. S., & Burbrink, I. E. (2021). College career courses and instructional research from 1976 to 2019. *Scholarship of Teaching and Learning in Psychology*, Advance online publication. <https://doi.org/10.1037/stl0000254>
- Scholarios, D., Lockyer, C., & Johnson, H. (2003). Anticipatory socialisation: The effect of recruitment and selection experiences on career expectations. *Career Development International*, 8(4), 182-197.
- Stebleton, M. J., & Diamond, K. K. (2018). Advocating for career development and exploration as a high-impact practice for first-year students. *Journal of College and Character*, 19(2), 160-166. <https://doi.org/10.1080/2194587X.2018.1445646>
- Sultana, R. G. (2012). Learning career management skills in Europe: A critical review. *Journal of Education and Work*, 25(2), 225-248. <https://doi.org/10.1080/13639080.2010.547846>
- Thompson Rivers University. (2022). *CPA (public practice) recruitment application tip sheet*. https://www.tru.ca/_shared/assets/CPA_PUBLIC_PRACTICE_RECRUIT_-_application_tip_sheet_128342.pdf
- Tomlinson, M. (2017). Forms of graduate capital and their relationship to graduate employability. *Education & Training*, 59(4), 338-352. <https://doi.org/10.1108/ET-05-2016-0090>
- Van Hooft, E. A. J., Wanberg, C. R., & van Hooft, G. (2013). Moving beyond job search quantity: Towards a conceptualization and self-regulatory framework of job search quality. *Organizational Psychology Review*, 3(1), 3-40. <https://doi.org/10.1177/2041386612456033>
- Wessels, S. B., & Sumner, D. F. (2014). Integrating career development into the accounting curriculum. *American Journal of Business Education*, 7(1), 21.



About the Journal

The International Journal of Work-Integrated Learning (IJWIL) publishes double-blind peer-reviewed original research and topical issues dealing with Work-Integrated Learning (WIL). IJWIL first published in 2000 under the name of Asia-Pacific Journal of Cooperative Education (APJCE).

In this Journal, WIL is defined as "an educational approach that uses relevant work-based experiences to allow students to integrate theory with the meaningful practice of work as an intentional component of the curriculum. Defining elements of this educational approach requires that students engage in authentic and meaningful work-related task, and must involve three stakeholders; the student, the university, and the workplace". Examples of practice include off-campus, workplace immersion activities such as work placements, internships, practicum, service learning, and cooperative education (Co-op), and on-campus activities such as work-related projects/competitions, entrepreneurships, student-led enterprise, etc. WIL is related to, and overlaps with, the fields of experiential learning, work-based learning, and vocational education and training.

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

The Journal is ongoing financially supported by the Work-Integrated Learning New Zealand (WILNZ; www.wilnz.nz), and the University of Waikato, New Zealand, and received periodic sponsorship from the Australian Collaborative Education Network (ACEN) and the World Association of Cooperative Education (WACE).

Types of Manuscripts Sought by the Journal

Types of manuscripts sought by IJWIL is primarily of two forms: 1) *research publications* describing research into aspects of work-integrated learning and, 2) *topical discussion* articles that review relevant literature and provide critical explorative discussion around a topical issue. The journal will, on occasions, consider good practice submissions.

Research publications should contain; an introduction that describes relevant literature and sets the context of the inquiry. A detailed description and justification for the methodology employed. A description of the research findings - tabulated as appropriate, a discussion of the importance of the findings including their significance to current established literature, implications for practitioners and researchers, whilst remaining mindful of the limitations of the data, and a conclusion preferably including suggestions for further research.

Topical discussion articles should contain a clear statement of the topic or issue under discussion, reference to relevant literature, critical and scholarly discussion on the importance of the issues, critical insights to how to advance the issue further, and implications for other researchers and practitioners.

Good practice and program description papers. On occasions, the Journal also seeks manuscripts describing a practice of WIL as an example of good practice, however, only if it presents a particularly unique or innovative practice or was situated in an unusual context. There must be a clear contribution of new knowledge to the established literature. Manuscripts describing what is essentially 'typical', 'common' or 'known' practices will be encouraged to rewrite the focus of the manuscript to a significant educational issue or will be encouraged to publish their work via another avenue that seeks such content.

By negotiation with the Editor-in-Chief, the Journal also accepts a small number of *Book Reviews* of relevant and recently published books.



EDITORIAL BOARD

Editor-in-Chief

Assoc. Prof. Karsten Zegwaard University of Waikato, New Zealand

Associate Editors

Dr. David Drewery University of Waterloo, Canada
Assoc. Prof. Sonia Ferns Curtin University, Australia
Dr. Judene Pretti University of Waterloo, Canada
Dr. Anna Rowe University of New South Wales, Australia

Senior Editorial Board Members

Dr. Bonnie Dean University of Wollongong, Australia
Dr. Phil Gardner Michigan State University, United States
Prof. Denise Jackson Edith Cowan University, Australia
Assoc. Prof. Ashly Stirling University of Toronto, Canada
Emeritus Prof. Janice Orrell Flinders University, Australia
Emeritus Prof. Neil I. Ward University of Surrey, United Kingdom

Copy Editors

Diana Bushell International Journal of Work-Integrated Learning

Editorial Board Members

Assoc. Prof. Erik Alanson University of Cincinnati, United States
Prof. Dawn Bennett Curtin University, Australia
Mr. Matthew Campbell Queensland University of Technology, Australia
Dr. Craig Cameron Griffith University, Australia
Dr. Sarojni Choy Griffith University, Australia
Prof. Leigh Deves Charles Darwin University, Australia
Assoc. Prof. Michelle Eady University of Wollongong, Australia
Assoc. Prof. Chris Eames University of Waikato, New Zealand
Dr. Jenny Fleming Auckland University of Technology, New Zealand
Assoc. Prof. Wendy Fox-Turnbull University of Waikato, New Zealand
Dr. Nigel Gribble Curtin University, Australia
Dr. Thomas Groenewald University of South Africa, South Africa
Assoc. Prof. Kathryn Hay Massey University, New Zealand
Dr Lynette Hodges Massey University, New Zealand
Dr. Katharine Hoskyn Auckland University of Technology, New Zealand
Dr. Sharleen Howison Otago Polytechnic, New Zealand
Dr. Nancy Johnston Simon Fraser University, Canada
Dr. Patricia Lucas Auckland University of Technology, New Zealand
Dr. Jaqueline Mackaway Macquarie University, Australia
Dr. Kath McLachlan Macquarie University, Australia
Prof. Andy Martin Massey University, New Zealand
Dr. Norah McRae University of Waterloo, Canada
Dr. Laura Rook University of Wollongong, Australia
Assoc. Prof. Philip Rose Hannam University, South Korea
Dr. Leoni Russell RMIT, Australia
Dr. Jen Ruskin Macquarie University, Australia
Dr. Andrea Sator Simon Fraser University, Canada
Dr. David Skelton Eastern Institute of Technology, New Zealand
Assoc. Prof. Calvin Smith University of Queensland, Australia
Assoc. Prof. Judith Smith Queensland University of Technology, Australia
Dr. Raymond Smith Griffith University, Australia
Prof. Sally Smith Edinburgh Napier University, United Kingdom
Prof. Roger Strasser University of Waikato, New Zealand
Prof. Yasushi Tanaka Kyoto Sangyo University, Japan
Prof. Neil Taylor University of New England, Australia
Ms. Genevieve Watson Elysium Associates Pty, Australia
Dr. Nick Wempe Primary Industry Training Organization, New Zealand
Dr. Theresa Winchester-Seeto University of New South Wales, Australia
Dr. Karen Young Deakin University, Australia