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**Enhancing Student Employability through Authentic Assessment**

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**Abstract**

This study explores the implementation of authentic assessment to enhance student employability through participating in interviews with real-world employers. Industry-leading employers conduct mock interviews with students to allow them to sharpen their interview skills and assist in understanding the expectations of prospective employers. A key finding of the study is that students who are equipped with the necessary training for interview skills and career development learning will gain confidence and self-esteem, fitted with both interview and soft skills, hence preparing them for answering interview questions and enabling an environment for students to feel confident in real-world interviews.

**Keywords:** student employability, authentic assessment, interview, graduate skills

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**1.0 Introduction**

As an accounting educator, an intriguing question is why accounting graduates, especially international students, have needed help to obtain graduate roles in Australia while there are accounting skills shortages. Since the pandemic, the market has favored employees very much; however, the underlying reasons contributing to accounting skills shortages have yet to be widely studied. Is students' lack of interview skills which leads to poor selections by employers? Gunarathne, Senaratne, and Herath (2024) state that universities undertake various strategies in an integrated approach to develop the soft skills of accounting students. Universities play a critical role in addressing that nation's skill shortages, ensuring businesses big and small have the workforce they need to fuel the economy, solve the challenges before us, and embrace opportunities. Therefore, in August 2021, an authentic Interview Assessment to instill practical techniques in students to tackle real-world situations was embedded in ACCT 5013 Advanced Accounting, one of the courses in the Master of Professional Accounting program at the University of South Australia. According to Wiggins (1989, p. 703), authentic assessment is "a true test" of intellectual achievement or ability because it requires students to demonstrate their deep understanding, higher-order thinking, and complex problem-solving through the performance of exemplary tasks. This assessed exercise is designed as an essential learning experience, allowing students to connect with and have a 'real world' authentic recruitment/interview experience, a first for some students. This research study aims to explore the effectiveness of the interview assessment, which is an authentic assessment that enhances graduate employability. This study is essential as, to date, there is a lack of any similar or existing practice as most assessments at universities are based on course materials and technical accounting knowledge is assessed but not from the

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perspective of career development or learning. As stated by Koh 2017, to better prepare students for their future workplace, there is a need for assessment tasks used in professional and vocational education to resemble the tasks students will encounter in their future professional practice.

The structure of this paper is as follows: section 2 discusses the focus of the research study and briefly undertakes a literature review. Section 3 presents the research method used, followed by section 4, which reports on the analysis of results. Section 5 provides a discussion followed by conclusions and suggests possible future research questions arising from the study's results in Section 6.

## 2.0 Literature Review

This section's purpose is twofold. First, it reviews the literature relating to accounting skills shortages to provide an understanding of the issues inherent in the area. Second, it briefly presents a literature review of embedding career development skills in accounting education.

### 2.1 Accounting Skills Shortages

Accounting, audit, and finance professionals in Australia are currently in need of supply and, in the absence of change, shortages will persist and grow into the future. CPA Australia found that in the decade leading up to 2020, accounting firms took in 19 (percent) fewer graduates (Accountants Daily, 2024). The Australian Bureau of Statistics (ABS) forecast that Australia would require 338,362 accountants by 2026 – almost 10,000 extra annually. A study by recruitment firm People2people found almost half (46 percent) of accounting teams needed personnel, with 6 percent “significantly short-staffed”. Through 2024, the Australian accounting compliance area has faced significant challenges, notably a market shortage of qualified professionals, including those in Adelaide, South Australia. Migrants and international students with accounting qualifications appear to have considerable difficulty securing employment (CPA Australia & CAANZ, 2015; Pham & Thompson, 2019). Articles from Accountants Daily 2024 highlight the growing demand for accountants and the worsening of this shortage over time. Recently, Australian accounting professional bodies urged the government to ignore National Skills Commission findings that had taken accountants off the skills shortage list. Describing the decision as “out of sync with reality”, Chartered Accountants ANZ cautioned that the accounting industry in Australia was dealing with an estimated 9,000 accounting vacancies and that everyone, from large to small practices and micro and small businesses, was struggling to recruit and retain people with accounting skills. CPA Australia has suggested that to fill the current accounting skills gap, Australian firms must tap into global markets. They warned that failure to find sufficient talent could significantly impact the proper functioning of Australia's taxation system and the smooth collection of revenue for the Commonwealth. (TOA Global, 2024). A critical factor in growing through the skills shortage is putting the best talent to work at the right level in the firm (Weller 2015), without losing time or sacrificing financial stability. However, despite this apparent deterioration in employment prospects, international student completions have steadily increased for the majority of the previous two decades, with many of these graduates seeking employment in the Australian accounting labor market (De Lange, O'Connell, Tharapos, Beatson & Oosthuizen, 2022). The World Government Summit in partnership with PwC, put out a report a few years ago, which warned that there was an “increasing disconnect between educational systems, business and society”. On the flip side, the skills shortage has allowed us to form new collectives that will come up with new and better ways to strengthen our firms and grow our futures.

### 2.2 Career Development of Learning

Students often need a more comprehensive understanding of the various careers open to accounting graduates and the requirements for entry to the accountancy professional associations. Universities play a critical role in addressing that nation's skill shortages, ensuring businesses big and small have the workforce they need to fuel the economy, solve the challenges before us, and embrace opportunities. For more than three decades, accounting education scholarship has called for the embedding of professional skills such as communication, teamwork, critical thinking, and problem-solving into accounting curricula (Tan & Laswad, 2018; Tharapos, 2022). Therefore, Career Development of Learning (CDL) modules were embedded into the course. The career advisor is invited to present the CDL modules, and students must complete up to ten CDL modules across two courses. Certificate of completion, career plan, and resume are submitted as students' continuous assessments in the course. Career pathways and progression are discussed with students, and advice is given on how the CDL modules prepare them for specific career opportunities. This builds confidence and stimulates the desire for personal and professional advancement. As Tharapos (2022, p.643) states, it is indeed a tall order to deeply embed these skills and capabilities in accounting education (Gunarathne et al. 2024), particularly in a blended learning environment (Pan and Perera, 2011)

## 3.0 Methodology

This section discusses the research design and methodology used for this research study. Section 2 identified a gap in existing knowledge about practices of authentic assessment, such as interview assessment, which provides students with necessary career development skills in accounting education. It was established that it would benefit students to incorporate an authentic assessment through a real-life interview in the course to enhance graduate employability. As there has been a need for more attention to this issue in the accounting research field and the accompanying lack of currently available and well-developed theorizations, an exploratory case study is the most suitable methodology for this research study. The exploratory single case study allows inductive processes to be used to develop concepts and theories relevant to the case (Yin, 1994, 2003; Rahim and Baksh, 2003; Brownell, 1995; Trueman, 1998; de

Weerd-Nederhof, 2001; Eisenhardt, 1989; and Wong, 2004). This is particularly appropriate to this research study as such a study has yet to be conducted before, and there is limited knowledge about enhancing graduate employability through authentic assessment in the context of accounting education. Therefore, an exploratory single case study enables the in-depth research necessary to resolve the research problems and meet the research aims and objectives. A qualitative approach to data collection and analysis was taken so that the specific objectives of the research study could be attained.

### 3.1 The Case Study

In this research study, Adelaide was chosen based on the researcher's current residency. The case-study entity is one of the Big 4 accounting firms in Adelaide and was selected because this is an exemplary accounting firm that participated in the Interview Assessment (accounting firm consent 2024). This case study includes various data collection methods – archived documents, document analysis, and interviews. Thus, data triangulation techniques are used to establish the validity and reliability of the data. By incorporating quantitative techniques in accounting research, scholars can enhance the rigor and reliability of their studies, ultimately contributing to the field's knowledge base. Data triangulation involves using multiple sources of evidence and collection of relevant data through interviews (Yin 1994, 2003, Wong 2015), which are adopted in this paper for a certain degree of understanding of accounting firms in setting up for this paper. By integrating multiple data sources, researchers can enhance the validity and reliability of their findings, ensuring a more holistic understanding of complex accounting phenomena.

### 3.2 Data Collection

The researcher gathered interview data from a range of participants, both within and students, and used content analysis to find links between the data to address this research and meet the aims of the paper. Respondents were students who were enrolled in ACCT 5013 Advanced Accounting, and this covers the period from Study Period 5 2021 to Study Period 5 2023, with a total of five study periods over two and a half years. For this study, the report needed to explain the paper's story in full. That needed to provide the rationale for each step taken and show how the researcher formed the conclusions. This is particularly important for an exploratory case study, which can be viewed as 'relatively unstructured information' (Bergen et al. 2000, pg 927) and which benefits from clear and systematic reporting.

## 4.0 Findings

This section provides the findings and the data extracts through which they were revealed. Embedding an Interview Assessment was defined as the appreciation of the need for the students to equip and gain confidence to improve their performance during interviews, hence being offered graduate employment. The results are presented in Table 1.

Table 1. Number of Students and Outcomes

Year	Number of Students	Graduate Offers
2021 Study Period 5	16	3
2022 Study Periods 2 & 5	29	9
2023 Study Periods 2 & 5	36	12

The Interview Assessment has reached ten key corporations in Australia namely Deloitte, PwC, EY, Moore Australia, William Buck, Nexia Edwards Marshall, Westpac, CA Australia and NZ, CPA Australia, and Lutheran Care. Throughout four study periods which is equivalent to two calendar years, 81 postgraduate students have been assessed under the Interview Assessment which comprises 74 international students and 7 domestic students. The outcomes of this innovation in teaching have exceeded expectations, with 24 employment offers being received. 18 offers were made to international students, students who joined the accounting firm in 2022 and 2023 have since passed their probation. One offer was made for the student to join the firm in 2025 after completing the 18-month military service in South Korea. To date, there is a lack of any similar or existing practice as most assessments at universities are based on course materials and technical accounting knowledge is assessed but not from the perspective of career development or learning. Current pedagogical practices produce a written and non-contextualized assessment with content knowledge as the focus.

*"In an increasingly competitive graduate market, how students perform at an interview can be decisive for an employer. The interview assessment program helps students be at their best during an interview, enhancing their attractiveness to potential employers."* (Audit Partner, Deloitte Adelaide 2022)

Students who received no direct offer from participating in the Interview assessment have secured other employment offers. One student has said: *"Thank you so much for everything. It would not have been possible if you hadn't trained us for the interview process."* (SP5 2022)

*"Along with the connection between the course coordinator and the industry partners, the course coordinator builds the bridge for international students like me to gain opportunities to secure a job in Australia. She is the best lecturer who not only provides knowledge to the students but also leads the way for students to achieve their dreams."* (SP5 2021)

*"The approach to bring 'real life' situations to the student's learning experience is innovative! The interactive assessment challenges students to think more broadly, apply a range of practical skills to their existing theory and subject knowledge, and test themselves outside of a classroom environment."*

*The process also incorporates authentic feedback (from employers) for the students to work with moving forward which adds value to the student's learning. When I attend her classes, I see that every student arrives with a smile on their face, positive energy, and ready to actively participate.*" (UniSA Career Advisor 2022)

## 5.0 Discussion

This assessed exercise is designed as an important learning experience, giving those who study with us a chance to connect with and have a 'real world' authentic recruitment/interview experience, a first for some students. The researcher has developed this assessment to provide the opportunity for senior prospective employers, such as Directors and Partners from leading accounting firms, to interview the students and provide feedback for improvement. The researcher who is also the course coordinator reaches out to industry-leading employers to conduct mock interviews with students to allow them to sharpen their interview skills and assist in understanding the expectations of the prospective employers. This assessment equips students with the necessary training for interview skills and career development of learning. It helps students increase confidence and self-esteem, equips them with both interview and soft skills (Gunarathne et al. 2024), prepares them for answering interview questions, and enables an environment for students to feel confident in real-world interviews. The outcomes of the Interview Assessment validate (Brennan 2022) that universities therefore need to adequately prepare international students for the professional employment market whether it be locally and/or overseas and equip them with the requisite skills. (De Lange, et al, pg 5). The Interview Assessment acts as speed dating between the student and the employer. It fast tracks the process for both parties as the recruiting process which can take up to 6 months including online assessment, digital interview, and face-to-face interview, can be shortened to under one week in most cases, within 24 hours after students attend their interviews before a job employment is being offered. It seeks to empower pathways to enhance students' employability and employers' recruitment of talents to achieve a win-win situation for all parties. The assessment helps solve the imbalance between supply and demand of accounting professionals, which has serious implications for the global economic recovery. The probability of securing talent that employers want is higher through this assessment and the recruitment process is expedited to a maximum of one week instead of the normal recruitment process of taking up to six months before a talent is recruited.

## 6.0 Conclusion & Recommendations

The intriguing question in this study was: Why do accounting graduates especially international students have difficulty in obtaining graduate roles in Australia when there is an accounting skills shortage? Is students' lack of interview skills which leads to poor selections by employers? The research findings add to the accounting literature in several ways. A key finding of the study is that students who are equipped with the necessary training for interview skills, and career development learning will gain confidence and self-esteem, equipped with both interview and soft skills (Gunarathne et al. 2024), hence preparing them for answering interview questions and enabling an environment for students to feel confident in real-world interviews. The findings of this study indicate that it becomes a significant challenge for international students who lack career development skills to secure graduate employment. Universities need to prioritize initiatives designed to develop professional skills essential for students to succeed in the contemporary world of work as highlighted by De Lange et al (2022). The study further adds to De Lange et al (2022) who found that accounting employers rely heavily on established networks for hiring and tend to reject applicants perceived as being unlikely to 'fit in' and/or assist in business development. The findings also add to prior literature by highlighting the importance of embedding career development of learning to equip students with necessary interview skills as Tharapos (2022) states that it is indeed essential to deeply embed these skills and capabilities in accounting education, particularly in a blended learning environment. A limitation of this study is that participants were postgraduate accounting students, the findings of this study may not be generalizable to undergraduate students and other disciplines hence the potential absence of applicability to other fields of study. For future research, an in-depth examination of how these limitations may have impacted the results and potential directions for future studies to overcome these limits. In-depth interviews with all participants including Partners, Directors, Senior Managers, recruiting team as well as students would add to understanding in this area.

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## Paper Contribution to Related Field of Study

To the author's knowledge, this is the first study to explore the implementation of authentic assessment which in this case the Interview Assessment to enhance accounting graduate employability.

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