Competency ePortfolios for Accounting Students

Creating Intentional Connections for Work-Integrated Learning

Introduction

LaGuardia Community College/CUNY, with 13,000 enrolled students who come from more than 160 countries, has been actively engaged in the use of ePortfolios as a teaching and learning strategy to help students understand, acknowledge and value their academic growth and career development. Students have an opportunity “to collect, select, reflect and connect” artifacts from their curricula that provide evidence of learning and competency development.

Work Integrated Learning (WIL), through our cooperative education department, is a flagship program of LaGuardia Community College. Between the fall of 2002 and the summer of 2008, 1,235 business students were placed on 1,748 internships. Students were placed on both required and elective internship assignments in accounting/finance and business positions in a wide-range of industries, including, banking and asset management services; insurance and investment firms; pharmaceutical and research organizations; cultural institutions; museums and theaters; and education, health and social services agencies. This represents approximately 500 different employers, located in New York City, retained in our internship opportunities listing. Our students’ internship success results from the association formed by the cooperative education and the accounting faculty. As a college that values work integrated learning through its flagship internship program, it is essential that our students make connections between learning in a variety of contexts—the classroom, the workplace, community settings, and personal
experiences. The ability for students to make these connections is critical so that students can develop and enhance the professional competencies required in internship placement and advancement. This paper will show how faculty from accounting and cooperative education successfully engages students, through curriculum development, in work-integrated learning activities in an intentional manner. These activities provide students with an opportunity to benefit from changes that occur during work-integrated learning—increased self-confidence, self-management skills and personal growth—early on in their courses at the college. This enables the students to be able to begin to practice the principles of work-integrated learning in the classroom providing them with a competitive edge when transitioning to the culture of the workplace. It will show how faculty directly works with industry employers in focus group sessions. Employers view accounting students’ ePortfolios as well as engage in discussions with students and conversations with faculty making the development of ePortfolios a dynamic process. Constructive suggestions are made at the professional level for the advancement of our ePortfolio practice and for student learning and understanding.

**Literature Review**

The benefits of WIL can only be realized if the curriculum, learning tasks and facilitation approaches are embedded and embodied in the cultural context of the workplace. Only then, can the learning be made more meaningful for individuals and their organisations. Such learning is called work integrated learning. Work integrated learning is therefore a socio-cultural experience which shapes interpretations, meaning schemes and knowledge formation. Experiences in this type of contextualization are difficult to teach or learn in other environments because the
workplace provides unique pedagogies that form useful epistemological tools for facilitation (Symes & McIntyre, 2000).

With increasing demands from industry and individuals for closer alignment of university learning curriculum to real work tasks, academics are challenged with new teaching and learning approaches to WIL. Both industries and learners prefer the learning challenges to be based on the exigencies of work to precisely reflect real work circumstances that overtly add to business outcomes. For universities, then, the challenge is to move to a more proactive and complex approach to the management of learning so that the knowledge is indeed integrated into the workplace (Choy & Delahaye, 2009).

Work-integrated programmes have the purpose of preparing students for the workplace by identifying and developing the important competencies that are believed to be needed by employers (Hodges & Burchell, 2003). Employers have indicated that students are often not prepared for the workplace and call on universities to produce more employable graduates (Barrie, 2006; Kember & Leung, 2005) by providing transferable skills that can be taken into the workplace (Smith, Clegg, Lawrence & Todd, 2007). By improving and developing students’ competencies such as interpersonal skills, teamwork, communication and problem solving skills, value will be added to their intellectual capabilities making them more employable (Hind et al., 2007; Spowart, 2009). Educational institutions should be critical of their programme offerings and question if they are nurturing the appropriate competencies and consider how best to ensure these are developed (Kember & Leung, 2005). ePortfolio is a platform that collects selected work of students.

In a recent study, Judy Lombardi described the evolution of ePortfolio. In the
later 1980s and early 1990s, Portfolio-based programs were first used at Purdue University, Miami University of Ohio, the University of Michigan, and Washington State University. The Minnesota State College and University System and MIT’s Open Knowledge Initiative (OKI) later championed the ePortfolio as a major learning and assessment tool (Lombardi 2008).

Discussion of Important Issues

At LaGuardia Community College, our ePortfolio initiative began in 2001. Since then, the number of students building ePortfolios here at our college has grown steadily. In the 2003-4 academic year, 370 students actively worked on their ePortfolios. In the 2005-6 academic year, 5,024 students worked on their ePortfolios. And in 2006-8 that number reached 9,000. The students build ePortfolios around their personal interests and skills, their classes and projects, and their career and educational goals. At LaGuardia, our students’ ePortfolios serve three main purposes: 1) to demonstrate students learning and their academic growth; 2) to help students with their employment; and 3) to act as a tool for program assessment. Competency-based ePortfolios designed at LaGuardia are preparing our students for work integrated learning.

Quantitative Reasoning and Critical Thinking Competencies

In order to link students’ learning to accounting programmatic competencies and our college-wide core competencies, accounting and cooperative education faculty have collaborated to design innovative pedagogies/assignments to prepare our students for work-integrated learning. When accounting and cooperative education professors help students with their interviews, students can easily extract, from their ePortfolios, course assignments to show prospective employers their various
competencies. For example, an accounting project named “dream house” was designed to train students how to use and interpret data to make a financial decision. Students were provided alternative scenarios to apply quantitative reasoning and critical thinking skills. In this exercise, students were asked to build a dream house by inputting parameters, such as the cost of the house, the percentage of down payment, and the mortgage amount, in order to calculate the monthly payment to ensure whether the dream house appeared to be affordable. Then, students built a mortgage calculator by creating a serial of interest rates ranging from 3.5% to 6%, with increments of 1/4 point. A special feature in Excel allows automatic calculation/modeling of monthly payment, total interest, and total cost under all 11 different scenarios of interest rates in just one second’s time. In this way, for any change(s) to one or more of the parameters mentioned above, the Excel template would run the automatic modeling for students to make a decision. Students also calculated the equity and interest portion for tax deduction in this exercise. During the job interview, students could show the “dream house” exercise to demonstrate to prospective employers their quantitative reasoning and critical thinking competencies.

**Oral and Written Communication and Teamwork Competencies**

Most of the traditional accounting students do not feel it is necessary for an accountant to communicate effectively, either in the oral or in the written form. They also assume that accountants primarily work alone and that team and collaborative skills are not essential. However, when accounting and co-op faculty conducted a field trip to an internship corporate site, employers and student interns addressed the importance of skills of oral and written communication and teamwork to successfully manage and complete projects. These communication and teamwork
skills cannot be practiced in the traditional accounting classroom. Therefore, in order to help our students develop and enhance such competencies, accounting and cooperative education faculty deliberately assign activities, which involve both oral and written communication skills. Students are required to reflect upon their ePortfolio experience both orally and in written form. Students work in small groups to collaboratively assess and critique strengths of their ePortfolios as well as areas that might require some adjustment or improvement. Students are required to write an essay reflecting on their learning experiences. Moreover, students orally present their reflection essays in front of the class. Student Technology Mentors from the Center for Teaching and Learning of LaGuardia are scheduled to come to the class to videotape the oral presentations of the reflection assignment. Video clips are then distributed to each individual student to be uploaded to their ePortfolios. This ePortfolio reflection activity provides students with an opportunity to practice the principles of work integrated learning as communications skills are embedded in the assignments and tasks of the introductory courses and will continue to increase in complexity in intermediate and advanced courses.

Cooperative Education Prepares Students for Work Integrated Learning

Our cooperative education course, Fundamentals of Professional Advancement (FPA), provides the students with an opportunity to conduct self-assessment, career research, and job exploration. Additionally, students engage in pre-internship activities, in volunteer events and in the intellectual and cultural life at the college and in our city. Students begin to identify their strengths and their areas of interest through in-depth online assessment resources (focuscareer.com) and temperament and personality tests (Kiersey.com). Additionally, the students engage in applied
research in variety of settings. Students select internship sites that match their interests and skills and contact the current intern at this site to meet for an informational exchange at the work site. This provides the student with an opportunity to visit the internship site, to become familiar with the work environment and to interview the current intern regarding the potential learning experiences that the student may encounter. Again, communication skills are enhanced as the student prepares a summary report of their site visit and presents it to the class.

Students also prepare and participate in cultural events in New York, again, stimulating their interest in lifelong and lifewide learning. Our class read several excerpts from Studs Terkels’ *Working*, to become familiar with specific writings that were illustrated in images at NYU’s Gallatin Galleries exhibition on “Finding Work: Representing Labor in Contemporary Art.”

Additionally, as employees of corporations volunteer their time in groups to organizations to make a difference in our communities, our class volunteered to spend an afternoon at The New York State Veteran’s Facility in St. Albans, NY. This was a deep and meaningful experience for all students. It showed how volunteerism could be enriching and rewarding in ways students could never have imagined.

**Feedback from Industry Employer Focus Group**

The College’s Center for Teaching and Learning recently partnered with the Business and Technology department to conduct an industry focus group to engage in a discussion regarding expanding the use of ePortfolio for business students. Representatives from a variety of businesses and organizations attended this focus group meeting, including, publishing, hospitality, accounting, governmental agencies and insurance companies.
Employers indicated their preference was to see samples and evidence of students’ leadership skills; student’s ability to contribute to and or manage a team; intellectual activities students engaged in at the college; students’ work experiences—whether general work experiences, volunteer activities or internship assignments; and specific projects related to their programs of study with in-depth reflection. The employers would like to see concrete examples of accomplishments provided on students’ resumes. There was discussion regarding linking important documents to the resume as another way to show evidence of student learning.

Conclusion

Our ePortfolio practice at the college allows students to capture and to document their learning as well as to make connections among courses and experiences. Our collaborative practice helps students to begin to understand the importance of selecting work-integrated learning assignments that will complement their courses and build on their strengths and skills. Students begin to model the behaviors of the professionals in the workplace and to document their experiences and assignment on their ePortfolios. Reflective practice activities which begin in the classroom continue on their internship assignment and the reflections begin to deepen and to become more substantive, rather than descriptive.

The value of work-integrated learning activities structured in our curricula through faculty collaboration and ePortfolio practice are noted in the personal and professional development—in reality, the holistic growth of students. The
student reflections noted below provide valuable insights into our work-integrated learning and ePortfolio practice.

The reflections show evidence of deep and meaningful learning and inspire us to further develop and expand our practice.

“In much the same way that a house is built starting from rubble as foundation and is later designed step by step into a home, building all the various levels of the ePortfolio has helped me to clarify who I am as a person, both career-wise and educationally. The ePortfolio showed me that although I may be young, I have grown and changed in many ways since I first started at the college. The ePortfolio, the FPA class and my intermediate accounting class have helped broaden my understanding of who I am.”

“Discussing and deconstructing the role models in The Boss columns in The New York Times, helped show me that I can achieve what I set my mind to in the time ahead. The trip to the veteran’s center taught me the important lesson of the joy we encounter when we give back to people in our community. I discovered the sculptor, Tom Otterness and his piece, “Farmer on the Globe,” at the Gallatin Galleries and the poets Joe Brainard, I Remember, and Marie Ponsot, Easy.”

“My informational interview with Market Pioneer International, a small freight forwarding company located at JFK Airport, and my accounting annual report research project on Macy’s have helped me to broaden my understanding of business, accounting and globalization. I would like to see my new ePortfolio next semester and compare them side by side to determine exactly how much I have grown and changed in the year ahead.”

References


