

**WORK-INTEGRATED LEARNING FOR INTERNATIONAL STUDENTS: DEVELOPING SELF-EFFICACY THROUGH THE AUSTRALIAN NATIONAL TAX CLINIC PROGRAM**

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**ABSTRACT**

This article considers the impact of the work-integrated learning ('WIL') experience as part of Australia's National Tax Clinic Program ('NTCP') on the self-efficacy of international students studying in Australia. Through a pre and post survey the results demonstrate that participation in the NTCP had a positive impact on the self-efficacy of international students to a larger extent than domestic students. The WIL experience substantially increased the confidence of international students in relation to applying taxation law, communication, teamwork, presenting ideas and taxation research. In addition, international students were more confident in achieving their career goals and understanding what is expected of them as a professional advisor. This study provides empirical evidence of the benefits of WIL for international students. The findings have implications for educational professionals as they design future degree courses which aim to improve both the student experience and employability outcomes of international students.

**Keywords:** accounting, consulting, international students, self-efficacy, tax clinic, work-integrated learning (WIL)

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**I INTRODUCTION**

The international student market is challenging for many countries around the world, with the globalisation of education through cross-border study increasing to 5.3 million students by 2017.<sup>1</sup> While Covid-19 has limited this market due to restrictions on travelling, countries are considering what the post-Covid international student market may look like. This includes how opportunities for work-integrated learning ('WIL') could provide an enhanced experience,<sup>2</sup> and improve international students' confidence to pursue their future careers.

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<sup>1</sup> OECD, *Education at a Glance 2019: OECD Indicators* (OECD Publishing, 2019).

<sup>2</sup> Craig Cameron and Anne Hewitt, *Facilitating student engagement with WIL: A risk management framework for studentships*. Final Report (ACEN, 2022).

Prior to the Covid-19 outbreak, international education was a major revenue source for Australia with international student revenue reaching \$8.9 billion in 2018, representing almost a quarter of total university revenue.<sup>3</sup> Of the international students in Australia, almost 50% enrol in management and commerce programs,<sup>4</sup> with accounting students making up 10% of all international student enrolments in Bachelor level and above programs in 2019 (pre-Covid-19).<sup>5</sup>

In addition to the revenue that international students can provide to universities, they potentially provide a source of skilled migration to address skill shortages. Labour force demands in the accounting sector in Australia have exceeded supply for several years, and a skills shortage has largely been blamed on the unsuitability of candidates applying for the positions.<sup>6</sup> Thus, the effectiveness of domestic and international accounting students in meeting this skills shortage is questionable. This issue is expected to be exacerbated post Covid-19 as demand for accountants increases due to the heavy reliance on accounting professionals in supporting individuals and businesses manage the impacts of Covid-19 and aid in the nation's economic recovery.<sup>7</sup> While the Covid-19 pandemic saw unprecedented job losses across many sectors of the economy, the demand for accounting and finance professionals increased by close to 10% from February 2020 to February 2021<sup>8</sup> and there is an expectation that their workload will continue to increase in the future.<sup>9</sup> As part of this dynamic environment, increasing globalisation and technological advances have presented a new set of skills requirements that place greater emphasis on soft skills such as communication, critical thinking, problem solving, and organisation and time management.<sup>10</sup>

However, concerns have been raised as to whether international students have the confidence (self-efficacy) and skills to successfully transition to the work force. Previous research in Australia has indicated that many international students have not been

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<sup>3</sup> J Smyth, 'Australian business schools: will overseas students return?' *Financial Times* (London, 28 October 2020).

<sup>4</sup> Universities Australia, *Work Integrated Learning in Universities: Final Report* (Universities Australia, April 2019).

<sup>5</sup> Chartered Accountants ANZ and CPA Australia, *Inquiry into Australia's skilled migration program: part 1 of 2*, Submission 45 (27 February 2021).

<sup>6</sup> Department of Employment, *Labour Market Research – Accountants* (Commonwealth of Australia, 2017).

<sup>7</sup> Jotham Lian, 'No demand shortage: Predictions for the profession in 2021' *Accountants Daily* (Web Page, 14 January 2021) <<https://www.accountantsdaily.com.au/regulation/15244-no-demand-shortage-predictions-for-the-profession-in-2021>>.

<sup>8</sup> Australian Bureau of Statistics (ABS), *Labour Force, Australia, Detailed: May 2021* (Commonwealth of Australia, 2021).

<sup>9</sup> Tasha Levy, 'How COVID-19 has been impacting accountants across Australia' *Accountants Daily* (Web Page, 15 May 2020) <<https://www.accountantsdaily.com.au/business/14365-how-covid-19-has-been-impacting-accountants-across-australia>>.

<sup>10</sup> Deloitte Touche Tohmatsu, 'The path to prosperity: Why the future of work is human' *Deloitte Insights. Building the Lucky Country* #7 (2019).

provided sufficient opportunity to develop their employability skills while studying in Australia.<sup>11</sup> WIL is seen as a prime opportunity to develop students' employability,<sup>12</sup> and their self-efficacy to pursue their careers.<sup>13</sup> In its purest form, WIL involves students undertaking authentic activities where they engage directly with industry and/or the community as part of their formal learning and assessment in their degree studies, such as in a consulting type role.<sup>14</sup> WIL can help international students develop their communication and language skills, as well as increasing knowledge of their host country's workplace culture; all areas where international students have expressed a lack of confidence.<sup>15</sup>

A combination of labour market demands, employability outcomes of graduates and changing skills requirements of accounting professionals has placed more attention on the importance of WIL in improving student employability.<sup>16</sup> Further, the introduction of the government's 'Job-ready Graduates Package'<sup>17</sup> and changes to government funding of universities, which is now partially tied to graduates' employability outcomes<sup>18</sup> has led to greater interest in improving students' readiness for future work.

Part of this readiness for future work is a student's confidence, self-efficacy, which describes how strongly a person believes in their own general capabilities to face challenges, as well as to complete specific tasks.<sup>19</sup> Understanding a person's self-efficacy is important, as these beliefs can influence the ability to function and take on future challenges. WIL has been demonstrated to improve the self-efficacy of students involved.<sup>20</sup> A student's self-efficacy may play an important role in their preparing for work

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- <sup>11</sup> Jill Blackmore et al, *Australian international graduates and the transition to employment* (Deakin University, 2014); Cate Gribble, 'Employment, work placements and work integrated learning of international students in Australia' (IEAA Research Digest No 2, International Education Association of Australia, June 2014); Dennis Murray, Jill Blackmore, Cate Gribble and Rebecca Hall, *Internships and work placement opportunities for international students in Victoria* (International Education Association of Australia, 2012).
- <sup>12</sup> Bonnie Amelia Dean, Stephanie Perkiss, Milica Simic Mistic and Karina Luzia, 'Transforming accounting curricula to enhance integrative learning' (2018) 60(3) *Accounting & Finance* 2301; Denise Jackson and Stephanie Meek, 'Embedding Work-integrated Learning into Accounting Education: The State of Play and Pathways to Future Implementation' (2021) 30(1) *Accounting Education* 63.
- <sup>13</sup> Brett Freudenberg, Craig Cameron and Mark Brimble, 'The Importance of Self: Developing Students' Self Efficacy Through Work Integrated Learning' (2010) 17(10) *International Journal of Learning* 479.
- <sup>14</sup> Denise Jackson, 'Students' and their supervisors' evaluations on professional identity in work placements' (2018) 12(2) *Vocations and Learning* 245; Jackson and Meek (n 12).
- <sup>15</sup> Universities Australia (n 4).
- <sup>16</sup> Dean, Perkiss, Milica Mistic and Luzia (n 12); Jackson and Meek (n 12).
- <sup>17</sup> Australian Government, *Job-ready Graduates Package* (Commonwealth of Australia, 2020).
- <sup>18</sup> Australian Government, *Performance-based funding for the Commonwealth grant scheme* (Commonwealth of Australia, 2019).
- <sup>19</sup> Albert Bandura, 'Self-Efficacy: Toward a Unifying Theory of Behavioral Change' (1977) 84(2) *Psychological Review* 191.
- <sup>20</sup> Freudenberg, Cameron and Brimble (n 13).

in the real-world in that it allows students to see that they have the agency and perceived capability to manage their career choices.<sup>21</sup> With higher levels of self-efficacy, students can devote more effort toward career planning,<sup>22</sup> and this can be important in building the next generation of professionals.

However, there can be barriers for international students to undertake a WIL experience, such as visa restrictions, financial pressures, and perceived language difficulties.<sup>23</sup> For universities, the employability outcomes of international students are of growing importance, especially since these can impact on higher education institutions' rankings. Examples include the QS Graduate Employability Ranking as part of the QS World University Rankings<sup>24</sup> and the Global University Employability Ranking published by Times Higher Education.<sup>25</sup> However, it is questionable whether universities have adequate structures and resources in place to produce accounting graduates that are job ready.<sup>26</sup>

One recent WIL innovation implemented in Australia is the National Tax Clinic Program ('NTCP') which commenced in 2019. This saw ten Australian universities being funded by the Australian Federal Government to operate student tax clinics.<sup>27</sup> These clinics allow university tax students (under the supervision of tax professionals) to provide free tax advice, advocacy, and education to community members, and as such can be categorised as a 'consulting WIL'.<sup>28</sup> These community members can include low-income individuals, recent immigrants, recovering addicts, people returning to work and those operating micro businesses, many of whom would otherwise fall through the cracks in meeting their tax obligations.<sup>29</sup> The matters that students can assist clients with include completing tax returns, advising on proposed business activities, advocating on a client's behalf with the tax authority, and assistance with objections to tax assessments.

The present study seeks to determine the impact of this authentic WIL consulting experience on the self-efficacy of international students studying in Australia. It specifically considers the differences between domestic and international students and

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<sup>21</sup> Daniela Spanjaard, Tim Hall and Nicole Stegemann, 'Experiential Learning: Helping Students to Become 'Career Ready' (2018) 26 *Australasian Marketing Journal* 163.

<sup>22</sup> Ibid.

<sup>23</sup> Gribble (n 11).

<sup>24</sup> Quacquarelli Symonds Ltd, *In the QS World University Rankings: Graduate Employability Rankings* (2021).

<sup>25</sup> Times Higher Education Ltd, *Best universities for graduate jobs: Global University Employability Ranking 2020* (2021).

<sup>26</sup> Mark Brimble and Brett Freudenberg, 'Will WIL'ing work?' (2010) 28 *B-HERT Newsletter* 2.

<sup>27</sup> Donovan Castelyn, Stephanie Bruce and Annette Morgan, '2019 National Tax Clinic Project: Curtin University - Curtin Tax Clinic' (2020) 22(2) *Journal of Australian Taxation* 1.

<sup>28</sup> Jackson and Meek (n 12).

<sup>29</sup> Stuart Robert, [The Hon Stuart Robert MP Assistant Treasurer], Address to the Australasian Tax Teachers Association 31st Annual conference, Speech: Duxton Hotel, Perth, 16 January 2019.

makes an important contribution to the literature on the importance of WIL for international students' self-efficacy and employment prospects in accounting and taxation, with significant improvements found across several dimensions of self-efficacy. It also provides a practical contribution to the higher education sector, the profession, and policymakers by showcasing the benefits of a national WIL program in developing and preparing a diverse cohort of students to become the next generation of accounting and tax professionals.

This article commences with a review of the literature on WIL and tax clinics, followed by an examination of the role of WIL in developing self-efficacy and discussion about WIL and international students. An outline of the research methodology adopted in the study are then presented, followed by the research findings. The article ends with an overview of the limitations, possible future research, and contributions of the research for tertiary education before concluding.

## II LITERATURE REVIEW AND THEORETICAL FRAMEWORK

To understand how the tax clinics may influence international students' self-efficacy, this section discusses WIL in terms of a tax clinic setting, followed by how WIL could influence self-efficacy, and then what the international student experience may be in this regard.

### A WIL AND TAX CLINICS

University tax clinics provide a unique WIL opportunity to accounting and taxation students as they participate in organised activities that benefit the community. Such participation builds practical experience for students who may become future accountants and/or tax professionals as they have first-hand experience in tax research, accounting and taxation software, preparation of tax documentation, and most importantly, taxpayer interaction. The real-world aspect of tax clinics allows students to develop communication skills, problem solving skills, tax research skills, and social awareness.<sup>30</sup> Tax clinics have been offering services to low-income taxpayers in the United States since the 1990s and this has extended to other jurisdictions including Australia, Canada, and the United Kingdom.<sup>31</sup> Tax clinics have been reported to bridge the gap between academic preparation, the professional workplace and volunteerism<sup>32</sup> and have

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<sup>30</sup> Susan E Anderson and Christine C Bauman, 'Low-income Taxpayer Clinics as a form of service learning' in BN Schwartz and JE Ketz (eds), *Advances in Accounting Education Teaching and Curriculum Innovations (Advances in Accounting Education, Vol. 6)* (Emerald Group Publishing Limited, 2004) 117-132.

<sup>31</sup> Ann Kayis-Kumar, Jack Noone, Fiona Martin and Michael Walpole, 'Pro Bono Tax Clinics: An international comparison and framework for evidence-based evaluation' (2020) 49(2) *Australian Tax Review* 110.

<sup>32</sup> C David Strupeck and Donna Whitten, 'Accounting service-learning experiences and the IRS volunteer income tax assistance programme: a teaching note' (2004) 13(1) *Accounting Education* 101; T Keith Fogg, 'History of Low-Income Taxpayer Clinics' (Research Paper No 2013-3005, Villanova Law/Public Policy, 2012).

found that helping those less fortunate, interacting with taxpayers, and applying the taxation legislation to be some of the major benefits of this WIL activity.<sup>33</sup>

The definition of WIL is broad and varies across universities, discipline areas and stages of study in terms of duration and scope. WIL activities can be for-credit or not-for-credit and include field trips, industry-based projects, internships, placements, service learning and simulations.<sup>34</sup> Common amongst all WIL programs and activities is the key objective to provide opportunities for students to gain 'hands-on experience in a real-world environment'.<sup>35</sup> Jackson and Meek review various emergent forms of WIL in accounting, referring to tax clinics as an example of a consulting arrangement.<sup>36</sup> Consulting involves 'students (individually or in teams) providing consultancy services and information to others, including other students, industry partners and community organisations'.<sup>37</sup>

In the Australian higher education sector, tax clinics require students to directly interact with members of the community, including low-income individuals and small business taxpayers, about matters relating to taxation including the meaning and operation of a tax law, lodgement of tax returns and business activity statements and tax debt, under the guidance of a tax professional.<sup>38</sup> Tax clinics also allow students to gain experience in important non-technical skills including conducting meetings, listening to client issues, note-taking, conducting research, time management, and working co-operatively with their peers and supervisor. Tax clinics are essentially a professional tax practice operating within a university.

Tax clinics benefit taxpayers who utilise the free service as well as the students who apply their theoretical knowledge in a practical way.<sup>39</sup> As a result, tax clinics provide substantial WIL benefits similar to the more well-known and established clinical experiences offered in law, medicine, nursing, and teaching.<sup>40</sup> The tax clinic experience also fills a gap in accounting programs, as while there is strong support for WIL in the accounting

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<sup>33</sup> Anderson and Bauman (n 30).

<sup>34</sup> Martin Smith et al, 'Career development learning: Maximising the contribution of work-integrated learning to the student experience (Australian Learning & Teaching Council: Final Project Report', University of Southern Queensland Wollongong (Report, 2009) <<https://research.usq.edu.au/item/9z163/career-development-learning-maximising-the-contribution-of-work-integrated-learning-to-the-student-experience-final-project-report-june-2009>>.

<sup>35</sup> Ly Thi Tran and Sri Soejatminah, 'Get foot in the door: International students' perceptions of work integrated learning' (2016) 64(3) *British Journal of Educational Studies* 337, 341.

<sup>36</sup> Jackson and Meek (n 12).

<sup>37</sup> WIL Innovation, 'Innovative Working Integrated Learning Models', *Australian Collaborative Education Network* (Web Page, 2018) <<https://wil-innovation.acen.edu.au/>>.

<sup>38</sup> Castelyn, Bruce and Morgan (n 27).

<sup>39</sup> Jotham Lian, 'Trial tax clinics a hit with community, educators' *Accountants Daily* (Web Page, 8 July 2019) <<https://www.accountantsdaily.com.au/tax-compliance/13249-trial-tax-clinics-a-hit-with-community-educators>>; Jackson and Meek (n 12).

<sup>40</sup> C Bauman, 'The IRS appeals process - case method and tax clinics' (2001) (August) *The Tax Adviser* 558.

discipline,<sup>41</sup> there remains a lack of focus on offering authentic WIL experiences in the accounting curriculum.<sup>42</sup> Successful examples of how WIL has been integrated into the curriculum, such as tax clinics, can prove useful to accounting educators by both highlighting the benefits for student employability and by providing a framework on which to base their student learning activities. The integration of tax clinics within the accounting and taxation curriculum also supports calls for more authentic, 'true' forms of WIL such as consulting, that goes beyond internships and simulations by engaging diverse student cohorts in formal interaction with the community and industry to effectively achieve graduate outcomes that meet the needs of the accounting profession.<sup>43</sup>

There is a large amount of literature demonstrating the benefits gained by students participating in WIL activities, as it can enhance student employability<sup>44</sup> and provide students with the generic skills needed to transition into, and function effectively in the workplace.<sup>45</sup> WIL has been found to build non-technical skills such as active listening, communication, emotional intelligence, negotiation, reasoning skills and team-building,<sup>46</sup>

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<sup>41</sup> Trevor Stanley and Jia Xu, 'Work-Integrated Learning in accountancy at Australian universities – forms, future role and challenges' (2019) 28(1) *Accounting Education* 1.

<sup>42</sup> Gemma K Lewis, Belinda Williams, Stephen Allen, Beverly Goldfarb, Kevin Lyall, Rose Kling and Peta Statham, 'Developing an evaluation tool to provide a 360-degree reflection on work-integrated learning in accounting education' (2021) 30(6) *Accounting Education* 601.

<sup>43</sup> Jackson and Meek (n 12).

<sup>44</sup> Gay Crebert, Merrelyn Bates, Barry Bell, Carol-Joy Patrick and Vanda Cragolini, 'Developing generic skills at university, during work placement and in employment: Graduates' perceptions' (2004) 23(2) *Higher Education Research & Development* 147; Greg Ryan, Susan Toohey and Chris Hughes, 'The purpose, value and structure of the practicum in higher education: a literature review' (1996) 31 *Higher Education* 355.

<sup>45</sup> Brett Freudenberg, Mark Brimble and Craig Cameron, 'WIL and generic skill development: The development of business students' generic skills through work-integrated learning' (2011) 12(2) *Asia-Pacific Journal of Cooperative Education* 79; Denise Jackson, 'Employability skill development in work-integrated learning: Barriers and best practice' (2015) 40(2) *Studies in Higher Education* 350; Marie Kavanagh and Lyndal Drennan, 'What Skills and Attributes Does an Accounting Graduate Need?' (2008) 48 *Accounting and Finance* 279.

<sup>46</sup> P Anderson and P Green, '(L)earning for employability, lessons for HE?' (Seminar Paper, University of Wolverhampton, 2006); Georgina Barton, Kay Hartwig and Anh Hai Le, 'International Students' Perceptions of Workplace Experiences in Australian Study Programs: A Large-Scale Survey' (2019) 23(2) *Journal of Studies in International Education* 248; Cate Gribble and N. McRae, 'Creating a climate for global WIL: Barriers to participation and strategies for enhancing international students' involvement in WIL in Canada and Australia'. In G Barton and K Hartwig (eds), *Professional Learning in the Work Place for International Students: Exploring theory and practice* (Springer, 2015) 35-56; Brenda Little and Lee Harvey, *Learning through work placements and beyond. A report for HECSU and the Higher Education Academy's Work Placements Organisation Forum* (Manchester, 2006); Emma Nicholls and Margaret Walsh, 'University of Wolverhampton case study: Embedding practical work-based modules into a traditionally, theoretical programme' (2007) 49(3) *Education & Training* 201.

and to improve technically oriented skills such as analysis, critical thinking and problem solving.<sup>47</sup> Also, WIL can improve the professional identity of those students involved.<sup>48</sup>

As a WIL activity, the tax clinic experience may offer many benefits,<sup>49</sup> and could build both the technical and non-technical skills of student participants. Related to this, it is expected that the tax clinic experience will assist in building students' self-efficacy,<sup>50</sup> as they have opportunities to interact with the public and be mentored by tax professionals as they solve actual taxation problems; an aspect which is explored in more detail next.

## **B WIL AND SELF-EFFICACY**

How strongly a student believes in their own capabilities to complete task requirements (such as those required by a tax professional) may also influence their ability to function and consequently perform the tasks; this is known as 'self-efficacy'.<sup>51</sup> It follows that the way in which students approach their learning about the nature of professional work can be affected by how they perceive task requirements,<sup>52</sup> as well as the specific learning context in which they learn these.<sup>53</sup>

Self-efficacy can be considered as having two dimensions: general and task-specific. General self-efficacy refers to how one perceives their capabilities more generally, given a wide range of situations. Conversely, task-specific self-efficacy is concerned with perceptions of capabilities with regards to a specific domain or tasks.<sup>54</sup> Since WIL is an

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<sup>47</sup> John Hattie, HW Marsh, James T Neill and Garry E Richards, 'Adventure education and Outward Bound: Out-of-Class Experiences That Make a Lasting Difference' (1997) 67(1) *Review of Educational Research* 43; Peter Reddy and Elisabeth Moores, 'Placement year academic benefit revisited: Effects of demographics, prior achievement and degree program' (2012) 17(2) *Teaching in Higher Education* 153.

<sup>48</sup> Kristen MacDonald, Craig Cameron, Mark Brimble, Brett Freudenberg and Dianne English, 'Realizing the professional within: The effect of work integrated learning' (2014) 15(2) *Asia-Pacific Journal of Cooperative Education* 159.

<sup>49</sup> Anderson and Bauman (n 30); J Gold, 'Funding for tax preparation needed for low-income taxpayers' (2002) July *Tax Notes* 439; NE Olson, 'Low-income taxpayer clinics: A challenge to tax professionals' (1998) *Exempt Organization Tax Review* 291; Janet Spragens and Nina Olson, 'Tax clinics: The new face of legal services' (18 September 2000) *Tax Notes* 1525.

<sup>50</sup> Freudenberg, Cameron and Brimble (n 13).

<sup>51</sup> Bandura, 'Self-Efficacy: Toward a Unifying Theory of Behavioral Change' (n 19).

<sup>52</sup> Michelle Cull and Glenda Davis, 'Students' Perceptions of a Scaffolded Approach to Learning Financial Planning: An Empirical Study' (2013) 22(2) *Accounting Education: an international journal* 125; Linda English, Peter Luckett and Rosina Mladenovic, 'Encouraging a deep approach to learning through curriculum design' (2004) 13(4) *Accounting Education: an international journal* 461.

<sup>53</sup> L Gow, D Kember and B Cooper, 'The teaching context and approaches to study of accountancy students' (1994) 9(1) *Issues in Accounting Education* 118.

<sup>54</sup> Albert Bandura, *Self-Efficacy: The Exercise of Control* (WH Freeman, 1997).



'active and contextualised experience',<sup>55</sup> it can provide a fertile environment in which to improve self-efficacy.<sup>56</sup> As a result, it is expected that the tax clinic experience would enhance students' self-efficacy, especially in skills areas that are in high demand by the accounting profession.

WIL enables students to develop self-efficacy across all four categories of experiences: mastery, modelling, social persuasion, and self-awareness of physiological.<sup>57</sup> Through WIL experiences, such as those offered by the NTCP and examined in this study, students are provided with an opportunity to 'master' a skill by practising what they were taught in class.<sup>58</sup> Students are also exposed to modelling while they observe their supervisors or other students deal with difficult tasks, in addition to social persuasion when they receive feedback on their performance from supervisors and their peers.<sup>59</sup> In addition, self-awareness of their own physiological state when confronted with a particular task can be useful for students in improving their self-efficacy.<sup>60</sup>

Students can both develop and reflect on their self-efficacy by participating in a WIL program. This is important to improve accuracy of self-efficacy judgment<sup>61</sup> which can later become a substitute for external guidance.<sup>62</sup> Furthermore, as students increase their self-efficacy, they are more likely to take on more challenging goals.<sup>63</sup> Thus, WIL programs that provide mastery and vicarious experiences with opportunities for feedback and self-reflection can assist with students' appraisal of their own capabilities while also

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<sup>55</sup> Belinda McLennan and Shay Keating, *Work integrated learning (WIL) in Australian universities: the challenges of mainstreaming WIL*. ALTC NAGCAS National Symposium (ALTC, 2008).

<sup>56</sup> Brimble and Freudenberg (n 26); David Edwards, 'Improving student achievement through industry placement', *Proceedings from International Conference on Engineering Education (ICEE)* (2007).

<sup>57</sup> Albert Bandura, 'Self-Efficacy Mechanism in Human Agency' (1982) 37(2) *American Psychologist* 122; Sanjib Chowdhury, Megan Lee Endres and Thomas W Lanis, 'Preparing Students for Success in Team Work Environments: The Importance of Building Confidence' (2002) 14(3) *Journal of Managerial Issues* 346; Nava Subramaniam and Brett Freudenberg, 'Preparing Accounting Students for Success in the Professional Environment: Enhancing Self-Efficacy Through a Work Integrated Learning Program' (2007) 8(1) *Asia-Pacific Journal of Cooperative Education* 7; Robert Wood and Albert Bandura, 'Social Cognitive Theory of Organizational Management' (1989) 14(3) *Academy of Management Review* 361.

<sup>58</sup> Mary L Tucker and Anne M McCarthy, 'Presentation Self-Efficacy: Increasing Communication Skills Through Service-Learning' (2001) 13(2) *Journal of Managerial Issues* 227. The broad influence on tax clinic students' self-efficacy has been reported in: Annette Morgan et al, 'Pro bono tax clinics: Aiding Australia's Tax Administration and Developing Students' Self-efficacy' (2022) 24(1) *Journal of Australian Taxation* 76.

<sup>59</sup> Joyce K Fletcher, 'Self Esteem and Cooperative Education: A Theoretical Framework' (1990) 26(3) *Journal of Cooperative Education* 41; Wood and Bandura (n 57).

<sup>60</sup> Wood and Bandura (n 57).

<sup>61</sup> Tucker and McCarthy (n 58).

<sup>62</sup> Bandura, *Self-Efficacy: The Exercise of Control* (n 54).

<sup>63</sup> Barry J Zimmerman, Albert Bandura and Manuel Martinez-Pons, 'Self-motivation for academic attainment: The role of self-efficacy beliefs and personal goal setting' (1992) 29(3) *American Educational Research Journal* 663.

developing their self-efficacy and supporting them to become independent learners.<sup>64</sup> Further, feedback from supervisors on domain-specific knowledge as part of WIL can increase student self-efficacy.<sup>65</sup>

In a WIL study considering 21 measures of self-efficacy, students participating in a simulated WIL program have been found to improve in 20 of the 21 measures, with the largest improvement in the area of 'future employment'.<sup>66</sup> Keneley and Jackling found domestic and international students studying accounting in Australia to have different learning experiences;<sup>67</sup> with home country and culture also impacting on personal finance knowledge amongst university students.<sup>68</sup> It is possible that this may also influence the perceived self-efficacy of international students as they adjust to the Australian context. However, the ability of international students to assist clients from different cultural backgrounds, as provided by their WIL experience in a tax clinic, may be beneficial in improving the perceived self-efficacy of these students. Further, the importance of self-efficacy can be extended to students being able to successfully manage their career choice decisions,<sup>69</sup> especially since self-efficacy is known to influence future actions, including career choice.<sup>70</sup>

Career choice theories consider the interplay of self-efficacy with intrinsic motivation, career goals and social learning. For example, self-determination theory ("SDT") suggests that opportunities for learning, growth and challenge<sup>71</sup> such as those provided by WIL, may fulfill students' intrinsic motivation for autonomy and competence,<sup>72</sup> leading to improved perceived self-efficacy and corresponding motivation to pursue a career path. Further, higher self-efficacy is perceived when engaging in activities that impact people and are aligned with their value system,<sup>73</sup> and this may also apply to WIL activities. Social learning theory also suggests that the social environment of WIL may influence self-

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<sup>64</sup> Marilyn Gist and Terence Mitchell, 'Self-Efficacy: A Theoretical Analysis of its Determinants and Malleability' (1992) 17(2) *Academy of Management Review* 183.

<sup>65</sup> Richard K Coll, Mark Lay and Karsten E Zegwaard, 'The Influence of Cooperative Education on Student Self-Efficacy Towards Practical Science Skills' (2001) 36(2) *Journal of Cooperative Education* 58.

<sup>66</sup> Freudenberg, Cameron and Brimble (n 13).

<sup>67</sup> Monica Keneley and Beverley Jackling, 'The acquisition of generic skills of culturally-diverse student cohorts' (2011) 20(6) *Accounting Education* 605.

<sup>68</sup> Michelle Cull and Diana Whitton, 'University Students' Financial Literacy Levels: Obstacles and Aids' (2011) 22(1) *Economic and Labour Relations Review* 99.

<sup>69</sup> Spanjaard, Hall and Stegemann (n 21).

<sup>70</sup> Bandura, 'Self-Efficacy Mechanism in Human Agency' (n 57).

<sup>71</sup> Edward L Deci and Richard M Ryan, *Intrinsic Motivation and Self-determination in Human Behavior* (Plenum, 1985).

<sup>72</sup> Ibid.

<sup>73</sup> Chung-An Chen, Don-Yun Chen and Chengwei Xu, 'Applying Self Determination Theory to Understand Public Employee's Motivation for a Public Service Career: An East Asian Case (Taiwan)' (2018) 41(2) *Public Performance & Management Review* 365.

efficacy of students as they learn through the observation of clients, colleagues, and supervisors in a real-life professional environment.<sup>74</sup>

### C WIL AND INTERNATIONAL STUDENTS

International students need additional help to be work ready upon graduation,<sup>75</sup> particularly in terms of developing key soft skills and becoming familiar with workplace culture in their host country, since many focus instead on acquiring technical skills and achieving high grades.<sup>76</sup> WIL can give international students valuable exposure to work-related activities relevant to their chosen profession.<sup>77</sup> Thus, WIL can provide an opportunity for international students to build their employability skills while also providing an area for universities to differentiate themselves in a highly competitive global labour market.<sup>78</sup> Further, the demands presented by globalisation and digital disruption now require accounting graduates to perform effectively across myriad work environments, countries, and cultures, with students who can demonstrate their ability to adapt to different work environments and cultures being in high demand.<sup>79</sup>

WIL is valued by international students and may assist in addressing the many challenges faced by international students in gaining employment.<sup>80</sup> Such challenges include limited local networks, lack of knowledge of the local labour market, and weak communication skills.<sup>81</sup> WIL is particularly important for international students who may lack confidence in key employability areas and who also struggle to find professionally relevant work experience opportunities in their host country.<sup>82</sup> In addition to the development of

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<sup>74</sup> Dennis J Delprato and Bryan Midgley, 'Some fundamentals of B. F. Skinner's behaviorism' (1992) 47(11) *American Psychologist* 1507.

<sup>75</sup> Carmela Briguglio and Robina Smith, 'Perceptions of Chinese students in an Australian university: are we meeting their needs?' (2012) 32(1) *Asia Pacific Journal of Education* 17; Cate Gribble, *International Employability Guide: Enhancing the Employability of International Graduates (A Guide for Australian Education Providers)* (International Education Association of Australia, 2015); 'Graduate Outlook 2015: The Report of the 2015 Graduate Outlook Survey: Perspectives on Graduate Recruitment', *Graduate Careers Australia* (Report, 2014) <<https://www.graduatecareers.com.au/files/wp-content/uploads/2016/07/graduate-outlook-report-2015-final1.pdf>>.

<sup>76</sup> A Voninski and D Willox, *International Student Employability: A Guide for Australian Education Providers. Second Edition*. International Education Association of Australia (IEAA) (2020).

<sup>77</sup> Carol-Joy Patrick et al, 'The WIL (Work Integrated Learning) report: A national scoping study [Final Report]', *Queensland University of Technology* (Report, 2008) <<https://eprints.qut.edu.au/216185/>>.

<sup>78</sup> Blackmore et al (n 11).

<sup>79</sup> Meredith Tharapos, Brendan T O'Connell, Steven Dellaportas and Ilias Basioudis, 'Are Accounting Academics Culturally Intelligent? An empirical investigation' (2019) 51(2) *British Accounting Review* 111.

<sup>80</sup> Deloitte Access Economics Pty Ltd, *Growth and opportunity in Australian International Education* (2016).

<sup>81</sup> Blackmore et al (n 11).

<sup>82</sup> Patrick et al (n 77).

technical skills for international students, WIL can expose them to the cultural context of the work environment, as well as the ability to practice their language skills (if English is a second language). This insight to the work environment may address the deficiency of international students, as they can find it difficult to interact effectively in an Australian workplace.<sup>83</sup>

WIL, as part of an accounting degree experience at Australian universities, has been extensively researched;<sup>84</sup> however, many studies tend to treat students as a homogenous group, with little to distinguish between domestic and international student cohorts.<sup>85</sup> One study on Chinese students in Australia demonstrated how WIL assisted the development of Chinese students' English language, communication skills and cultural competence, as well as improving awareness of their professional identity.<sup>86</sup> WIL has also been found to improve international students' confidence in themselves as a professional practitioner.<sup>87</sup>

However, it appears there are low participations rates for international students in WIL experiences,<sup>88</sup> which is especially the case for postgraduate accounting students.<sup>89</sup> Of the literature that covers international students' WIL experiences, there has been much discussion of the barriers for international students participating in WIL. Two major issues centre around language barriers and limited understanding of local culture<sup>90</sup> which can make it difficult to place international students in a WIL activity.<sup>91</sup> Other factors include immigration status and the financial cost that can be involved, for example

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<sup>83</sup> Indra Abeysekera, 'Issues Relating to Designing a Work-Integrated Learning (WIL) Program in an Undergraduate Accounting Degree Program and Its Implications for the Curriculum' (2006) 7(1) *Asia-Pacific Journal of Cooperative Education* 7.

<sup>84</sup> Ibid; Tracey McDowall, Beverley Jackling and Riccardo Natoli, 'Relationships between Vocational Interests and Learning Approaches to Advance the Quality of Student Learning in Accounting' (2015) 24(6) *Accounting Education* 498; Bonnie Cord, Graham Bowrey, Graham Bowrey and Michael Clements, 'Accounting students' reflections on a regional internship program' (2010) 4(3) *Australasian Accounting Business and Finance Journal* 47.

<sup>85</sup> Gribble (n 11).

<sup>86</sup> Tien Cuong Nguyen, 'Work Integrated Learning: A Case Study of Chinese Students in an Australian University' (PhD Thesis, Victoria University, 2020).

<sup>87</sup> Ibid.

<sup>88</sup> Murray, Blackmore, Gribble and Hall (n 11).

<sup>89</sup> Gribble (n 11).

<sup>90</sup> Gribble (n 75); Thanh Pham, Dat Bao, Eisuke Saito and Raqib Chowdhury, 'Employability of international students: Strategies to enhance their experience on work integrated learning (WIL) programs' (2018) 9(1) *Journal of Teaching and Learning for Graduate Employability* 62.

<sup>91</sup> Cate Gribble, Mark Rahimi and Jill Blackmore, 'International Students and Post-study Employment: The Impact of University and Host Community Engagement on the Employment Outcomes of International Students in Australia' IL Tran and C Gomes (eds), *International Student Connectedness and Identity. Cultural Studies and Transdisciplinarity in Education*, vol 6. (Springer, 2017).

forgoing paid casual work to engage in the WIL.<sup>92</sup> However, poor communication has been identified as a central reason for international students not to engage with WIL.<sup>93</sup>

Similar issues apply to international students seeking work experience relevant to their field of study to improve career prospects,<sup>94</sup> or to secure graduate employment which is often sought by international students to remain in the host country after their studies have been completed.<sup>95</sup>

Often, the importance of work experience is not recognised, or offered early in the degree, which leaves international students with little time to prepare or engage in a WIL experience.<sup>96</sup> Further, some job placements (such as those in large banks and government departments) require students to have permanent residency or citizenship making it difficult for international students to obtain even part-time work in their host country.<sup>97</sup> Paid work experience, or placement opportunities for international students can also be limited due to student visa working conditions which restrict the number of hours that students are able to work,<sup>98</sup> while the cost of travel to industry workplaces can also make such experiences prohibitive.

Ensuring that a diverse range of students can access a form of WIL that suits their needs and prepares them for future work requires attention and must provide equitable outcomes for all students, particularly international students who are susceptible to exploitation in their urgency to gain relevant experience in Australia.<sup>99</sup> Despite the extant literature on WIL, until recent years there existed little empirical research that specifically examined the experiences of international students and WIL in accounting<sup>100</sup> or that compared the benefits of WIL between domestic and international students. A

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<sup>92</sup> Gribble (n 11).

<sup>93</sup> Patrick et al (n 77).

<sup>94</sup> Jean-Luc Cerdin and Marie Le Pargneux, 'Career and international assignment fit: Toward an integrative model of success' (2009) 48 *Human Resource Management* 5; Christopher Lawson, *Student voices: enhancing the experience of international students in Australia* (Australian Education International, 2012).

<sup>95</sup> Yehuda Baruch, Pawan S Budhwar and Naresh Khatri, 'Brain Drain: Inclination to stay abroad after studies' (2007) 42(1) *Journal of World Business* 99; Hessel Oosterbeek and Dinand Webbink, 'Does Studying Abroad Induce a Brain Drain?' (2011) 78 *Economica* 347; Thanh Pham and Denise Jackson, 'The need to develop graduate employability for a globalized world' in TLH Nghia, T Pham, M Tomlinson, K Medica and CD Thompson (eds), *Developing and Utilizing Employability Capitals: Graduates' Strategies across Labour Markets* (Routledge, 2020).

<sup>96</sup> Ross Smith, David Mackay, Dale Holt and Di Challis, 'Expanding the realm of best practices in cooperative industry-based learning in information systems and information technology: an inter-institutional investigation in Australian higher education information technology' (2008) 9(2) *Asia-Pacific Journal of Cooperative Education* 73.

<sup>97</sup> Lawson (n 94); Universities Australia (n 4).

<sup>98</sup> Cameron and Hewitt (n 2).

<sup>99</sup> Jackson (n 14); Jackson and Meek (n 12).

<sup>100</sup> Murray, Blackmore, Gribble and Hall (n 11); Patrick et al (n 77).

preliminary study has illustrated how an online WIL experience may not be as effective in developing international students' self-efficacy when compared to their domestic counterparts, especially in terms of their communication skills.<sup>101</sup> With the increasing pressure for international students to build their employability skills to be work-ready in a globalised environment,<sup>102</sup> there is a need for further research into the WIL experience of international students. This is especially the case in discipline areas such as accounting where placements are not a compulsory course requirement,<sup>103</sup> yet are an important curriculum priority to ensure students understand the realities of contemporary work in the profession.<sup>104</sup> Also, there are concerns about international students being able to successfully transition from their studies to industry,<sup>105</sup> and to acquire employability skills that are transferable across different countries and cultures.<sup>106</sup>

This study thus examines the extent to which WIL allows international students to develop their self-efficacy across key technical and soft skills areas required by accounting graduates and considers if there are differences in the development of self-efficacy between domestic and international students participating in the WIL experience across seven universities involved with the NTCP in Australia.

### III RESEARCH METHODOLOGY

The underlying research questions for this study are:

RQ1: Does WIL allow international students to develop their self-efficacy?

RQ2: Are there differences in the development of self-efficacy between domestic and international students participating in WIL?

To address the research questions, this study employed a pre- and post-survey of students, to ascertain the influence, if any, of participating in the tax clinic experience, on their self-efficacy.

The survey was conducted at seven of the 10 universities involved in the NTCP during the first 18 months of operation, representing five different Australian states (New South Wales, Queensland, South Australia, Tasmania, Western Australia), with participating students nearing the end of their university studies and having completed the tax component of their degree.<sup>107</sup> Students are supervised by a tax professional, including tax

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<sup>101</sup> Brett Freudenberg and Melissa Belle Isle, 'Confidence in a Pandemic: Students' Self-efficacy when Volunteering in an Online Tax Clinic' (2021) 27(4) *New Zealand Journal of Taxation Law and Policy* 279.

<sup>102</sup> Pham and Jackson (n 95).

<sup>103</sup> Stanley and Xu (n 41).

<sup>104</sup> Samantha Sin, Anna Reid and Alan Jones, 'An Exploration of Students' Conceptions of Accounting Work' (2012) 21(4) *Accounting Education* 323.

<sup>105</sup> Gribble (n 11); Cameron and Hewitt (n 2).

<sup>106</sup> Pham and Jackson (n 95).

<sup>107</sup> In 2021 the National Tax Clinic was expanded to 13 universities: 'National Tax Clinic program', ATO (Web Page, 13 April 2022) <<https://www.ato.gov.au/general/gen/national-tax-clinic-program/>>

agents and/or academic staff. Precise details of how each tax clinic is structured can be found in a special edition of the *Journal of Australian Taxation*.<sup>108</sup> While we acknowledge that there are some differences in the way that the tax clinics are structured, all tax clinics must meet the same requirements outlined by the government funding requirements.<sup>109</sup>

Both surveys were anonymous and completed voluntarily by students with their consent provided. Approval to conduct the study was received from the Human Research Ethics Committees for each of the participating universities.

The measurement of self-efficacy in prior work has focused on general self-efficacy, as well as task-specific dimensions. For this study, a 16-item measure of self-efficacy was adopted, comprising both general and task specific dimensions.<sup>110</sup> Table 2 provides the full set of self-efficacy dimensions used. While general dimensions have demonstrated valid associations with initiation and persistence in behaviour,<sup>111</sup> task-specific dimensions better predict performance of cognitive tasks.<sup>112</sup>

The 16 measures adopted in this study are derivative of other measures used in other studies but reduced in number from 21 to 16 to aid completion rates and be more precise.<sup>113</sup> The first three dimensions of the questionnaire were adapted from the Chen,

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<sup>108</sup> Indra Abeysekera, 'National Tax Clinic Program Model Innovation' (2020) 22(2) *Journal of Australian Tax* 174; Castelyn, Bruce and Morgan (n 27); Brett Freudenberg, Colin Perryman, Kirstin Thomas and Melissa Belle Isle, 'Griffith Tax Clinic' (2020) 22(2) *Journal of Australian Taxation* 64; Sunita Jogarajan, Kate Fischer-Doherty and Julian Panetta, '2019 National Tax Clinic Project: Melbourne Law School Tax Clinic' (2020) 22(2) *Journal of Australian Taxation* 27; Ann Kayis-Kumar, Gordon Mackenzie and Michael Walpole, 'Interpersonal Collaborative Practice in Pro Bono Tax Clinics: A Case Study Approach' (2020) 22(2) *Journal of Australian Taxation* 49; Van Le and Tina Hoyer, '2019 National Tax Clinic Project: James Cook University Tax Clinic' (2020) 22(2) *Journal of Australian Taxation* 162; John McLaren, '2019 National Tax Clinic Project: University of Tasmania' (2020) 22(2) *Journal of Australian Taxation* 96; Ben Raines and Sonali Walpola, '2019 National Tax Clinic Project: The ANU Tax Clinic' (2020) 22(2) *Journal of Australian Taxation* 193; Connie Vitale and Michelle Cull, '2019 National Tax Clinic Project: Western Sydney University' (2020) 22(2) *Journal of Australian Taxation* 116 and Robert Whait, '2019 National Tax Clinic Project: UniSA Tax Clinic' (2020) 22(2) *Journal of Australian Taxation* 137.

<sup>109</sup> Robert (n 29).

<sup>110</sup> Rudolf J Bosscher, and Johannes H Smit, 'Confirmatory Factor Analysis of the General Self-Efficacy Scale' (1998) 36(3) *Behaviour Research & Therapy* 339; Gilad Chen and Stan Gully, 'Specific Self-Efficacy, General Self-Efficacy, and Self-Esteem: Are They Distinguishable Constructs?' (Proceedings, Annual Meeting of the Academy of Management, 1997); Andrea K Kirk and David F Brown, 'Latent Constructs of Proximal and Distal Motivation Predicting Performance Under Maximum Test Conditions' (2003) 88(1) *Journal of Applied Psychology* 40.

<sup>111</sup> Mark Sherer, James E Maddux, Blaise Mercandante and Steven Prentice-Dunn, 'The Self-Efficacy Scale: Construction and Validation' (1982) 51 (2) *Psychological Reports* 663.

<sup>112</sup> Alvin Y Wang and R Stephen Richarde, 'Global Versus Task-Specific Measures of Self-Efficacy' (1988) 38 *The Psychological Record* 533.

<sup>113</sup> Freudenberg, Cameron and Brimble (n 13).

Gully and Eden general self-efficacy scale,<sup>114</sup> which has been demonstrated to correlate more highly with motivational variables including goal orientation and performance.<sup>115</sup>

In terms of task-specific variables, thirteen dimensions were developed under the themes of 'Profession'; 'Communication', 'Team' and 'Problem Solving'. This was based on prior research that indicates these are attributes that industry is looking for in graduates.<sup>116</sup>

### A PARTICIPANTS

Demographic details of student participants are summarised in Table 1. A total of 133 students completed surveys at the beginning of the semester and 94 at end of the semester. Since 214 students participated in one of the seven tax clinics during this time, the response rate for the pre-survey was 62%, and 44% for the post-survey. The lower response rate of the post-survey was partly due to Australia's Covid-19 restrictions coming into force when the post-survey was conducted. These restrictions forced some international students to leave Australia soon after completing their studies to return home. One of the initial observations that can be made is that the tax clinics appear to be a way to engage international students in a WIL experience given the proportion of them involved (approximately 40 to 50%).

There is similarity in the demographic characteristics of the beginning and end cohorts. For example, males account for approximately 37% of both beginning and end cohorts, and nearly two thirds of the students surveyed were aged between 20 – 30 years old. Half of the beginning survey participants were international students, which was slightly lower at 38% for the end survey. Less than half of the students have no prior professional work experience. The possible influence of various demographic features on the experience of students has been reported elsewhere.<sup>117</sup> Students participating in the program are in their final year and have previously completed a taxation law unit.

The purpose of this study is to assess whether the tax clinics involved in the NTCP are collectively improving the self-efficacy of international students in its current delivery. Each clinic delivers a WIL opportunity for students with consistency in terms of the tax work completed by students with taxpayers while under the supervision of tax professionals in a professional setting, meeting the same objectives outlined in the funding conditions of the NTCP. Course objectives across all universities in this study had the following common themes: analysing problems and the impact on stakeholders; applying appropriate research methods and accounting/taxation knowledge to solve

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<sup>114</sup> Gilad Chen, Stanley M Gully and Dov Eden, 'Validation of a New General Self-Efficacy Scale' (2001) 4(1) *Organizational Research Methods* 62.

<sup>115</sup> Ibid.

<sup>116</sup> Sharon Hayes, Brett Freudenberg and Deborah Delaney, 'Role of Tax Knowledge and Skills: What are the Graduate Skills Required by Small to Medium Accounting Firms' (2018) 13(1) *Journal of the Australasian Tax Teachers Association* 152.

<sup>117</sup> Michelle Cull, Csilla Skultety and Ryan Kumar, 'Factors Influencing the Motivation to Pursue a Career in Financial Planning' 2022) 8(1) *Financial Planning Research Journal* 40.



problems; using appropriate verbal and written communication methods to convey information; and working as part of a group of consultants to produce timely and professional work. Thus, it was expected that students' self-efficacy would improve across all 16 measures, given that the learning outcomes aligned with both general (e.g., managing time) and task-specific variables (classified under profession, communication, teamwork, and problem-solving).

**Table 1: Demographics**

Attribute		Beginning of tax clinic  (n = 133)	Percent (Beginning)  (n = 133)	End of tax clinic  (n = 94)	Percent (End)  (n = 94)
Gender	Male	49	36.84%	35	37.23%
	Female	84	63.16%	58	61.70%
	Not disclosed			1	1.06%
University	University 1	19	14.29%	13	13.83%
	University 2	34	25.56%	26	27.66%
	University 3	5	3.76%	7	7.45%
	University 4	16	12.03%	10	10.64%
	University 5	16	12.03%	15	15.96%
	University 6	30	22.56%	4	4.26%
	University 7	13	9.77%	19	20.21%
Age	<20 years	11	8.27%	6	6.38%
	20 – 30 years	84	63.16%	61	64.89%
	31 – 40 years	27	20.30%	21	22.34%
	>40 years	11	8.27%	6	6.38%
Nationality	Domestic	66	49.62%	58	61.70%
	International	67	50.38%	36	38.30%
Professional work experience	No	60	45.11%	38	40.43%
	Yes - less than 3 months	22	16.54%	17	18.09%
	Yes - 3 months but less than 6 months	12	9.02%	9	9.57%
	Yes - more than 6 months	39	29.32%	30	31.91%

Note: Some percentages may not add to 100 per cent due to rounding

Table 2: Self-Efficacy: International students vs domestic students

How "confident" are you in your ability to ...*	Domestic				International				All students			
	Mean Start (n = 66)	Mean End (n = 58)	Change in Mean	% Change	Mean Start (n = 67)	Mean End (n = 36)	Change in Mean	% Change	Mean Start (n = 133)	Mean End (n = 94)	Change in Mean	% Change
<b>General</b>												
... accomplish difficult tasks when faced with them.	3.62	3.76	0.14	4%	3.39	3.89	0.50	15%**	3.50	3.81	0.31	9%*
... perform quite well under pressure.	3.79	3.78	-0.01	0%	3.61	3.92	0.31	9%	3.70	3.83	0.13	4%
... to better manage time.	4.03	3.95	-0.08	-2%	3.84	4.11	0.27	7%	3.93	4.01	0.08	2%
<b>Profession</b>												
... begin a career in the Degree I am studying.	4.09	4.07	-0.02	0%	3.82	4.39	0.57	15%**	3.95	4.19	0.24	6%
... to achieve my career goals	3.80	3.86	0.06	2%	3.69	4.47##	0.78	21%***	3.74	4.10	0.36	10%**
... to understand what is expected of me as a professional advisor.	3.71	3.88	0.17	5%	3.61	4.22	0.61	17%**	3.66	4.01	0.35	10%**
<b>Communication</b>												
... to communicate with clients in an effective manner	3.50	4.05	0.55	16%**	3.45	3.92	0.47	14%	3.47	4.00	0.53	15%**
... structure and write an advice.	3.23	3.53	0.30	9%	3.42	3.81	0.39	11%	3.32	3.64	0.32	10%*
... to be clear when presenting my ideas.	3.52	3.78	0.26	7%	3.40	4.00	0.60	18%**	3.46	3.86	0.40	12%
... to communicate with colleagues in an effective manner	4.11	4.22	0.11	3%	3.81	4.36	0.55	14%**	3.95	4.28	0.33	8%**
<b>Team</b>												

... to coordinate tasks within my work group.	3.86	4.19	0.33	9%*	3.90	4.50	0.60	15%***	3.88	4.31	0.43	11%**
... to contribute ideas for a team result.	3.92	4.22	0.30	8%*	3.96	4.42	0.46	12%**	3.94	4.30	0.36	9%**
<b>Problem solving</b>												
... to research tax issues confidently.	3.72	3.97	0.25	7%	3.66	4.25	0.59	16%**	3.69	4.07	0.38	10%**
... use a range of software applications.	3.58	3.59	0.01	0%	3.61	3.83	0.22	6%	3.59	3.68	0.09	3%
... analyse topics to identify what information I need to produce a good result.	3.47	3.72	0.25	7%	3.70	4.14#	0.44	12%*	3.59	3.88	0.29	8%*
... critically evaluate the relevance, reliability, and authority of information I find so that I know what to use and what to discard.	3.59	3.62	0.03	1%	3.52	4.06#	0.54	15%**	3.56	3.79	0.23	6%
<b>Overall average</b>	<b>3.72</b>	<b>3.89</b>	<b>0.17</b>	<b>5%</b>	<b>3.65</b>	<b>4.14</b>	<b>0.49</b>	<b>13%</b>	<b>3.68</b>	<b>3.98</b>	<b>0.30</b>	<b>8%</b>

Likert scale, 0 = Not confident at all; 1 = A little confident; 2 = Slightly confident; 3 = Moderately confident; 4 = Quite confident; 5 = Very confident.

\*  $p < .05$ . \*\*  $p < .01$ . \*\*\*  $p < .001$ .

#  $p < .05$ . ##  $p < .01$ . (international students *cf* domestic students)

#### IV FINDINGS AND RESULTS

##### *A Descriptive Overview of Improvement in Self-efficacy*

Table 2 provides the results of domestic, international, and total student responses to 16 self-efficacy dimensions, both at the beginning and the end of the WIL experience in the tax clinic. It also includes the percentage change in self-efficacy as indicated by how confident students were in their abilities for each dimension over the survey period. While the results indicate an 8% improvement in self-efficacy overall, international students demonstrated a much greater improvement in their total average self-efficacy figure (13%), than domestic students (5%).

While international students demonstrated a greater increase in confidence than domestic students across 15 of the 16 self-efficacy measures, international students also began with the lowest levels of confidence in their ability for almost all categories (except for teamwork and using a range of software and analysis of topics). The biggest difference in confidence between domestic and international students at the beginning of their time at the tax clinic was in relation to: *'accomplish difficult tasks when faced with them'* and *'communicate with colleagues in an effective manner'* where international students rated their confidence at least 20 points lower than domestic students. This lower self-efficacy of international students could explain in part their hesitation to engage in WIL generally;<sup>118</sup> although it appears that the tax clinics appeared to have facilitated their involvement regardless of this.

Interestingly, in addition to the largest growth in confidence when compared with domestic students, by the end of their time in the tax clinic, international students were also more confident than domestic students across all general self-efficacy measures, and all but one of the task-specific measures; being *'able to communicate with clients in an effective manner'*. While this measure did substantially increase for international students (14% increase) it may be that their communication with clients still needs to be improved, which may include issues with having English as a second language.<sup>119</sup> Interestingly, the measure of *'communicate with colleagues'* also increased (14%) for international students. This might indicate that internal office communication in the tax clinic environment greatly increased international students' self-efficacy in this regard, which is still an important skill to develop for accounting graduates.<sup>120</sup> The tax clinic environment provided opportunities for modelling and social persuasion. As one student said: 'Working alongside the other student advisers and supporting each other as well as working with a partner on the presentation and bouncing ideas off of each other really contributed to the improvement of my teamwork skills.'

Overall, this would tend to suggest that the WIL experience of the tax clinic provided international students a positive environment to improve their self-efficacy, in terms of both general and task specific measures, which is supported by the following student quote: 'This experience gives me a chance to enhance my confidence in the profession I would like to pursue in the future.'

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<sup>118</sup> Murray, Blackmore, Gribble and Hall (n 11).

<sup>119</sup> Gribble (n 75).

<sup>120</sup> Hayes, Freudenberg and Delaney (n 116).

The task-specific dimensions demonstrated generally a greater improvement than the general self-efficacy dimensions. For international students, the largest percentage improvement in confidence was '*achieve my career goals*' (21%), closely followed by '*to understand what is expected of me as a professional advisor*' (17%), '*to be clear when presenting my ideas*' (18%), '*to coordinate tasks within my work group*' (15%) and '*to research tax issues confidently*' (16%). Such large improvements in self-efficacy are pleasing to see, as they can provide greater perception of students' professional identity, as well as important skills required of a professional advisor. The results also demonstrate the strong influence that self-efficacy has on career choice and contributes to the literature on career choice theory, including SDT which suggests students are more likely to be motivated to achieve their career goals when they have built confidence around their ability to perform specific tasks.

When we consider domestic students, their greatest improvement was '*to communicate with clients in an effective manner*' (16%). This could demonstrate that maybe domestic students dominated or gained more from client meetings, which may be attributed to having English as a first language, which may be of assistance when advising on technical taxation matters: 'As a non-experienced, shy international student, I needed more practice and more opportunities for leading client meetings in order to overcome my nervousness and lack of confidence.' However, it did appear that international students thought their English skills improved: 'As a student that has English as secondary language this was extremely useful to improve my communication skills with clients.'

#### ***RQ1. WIL allows international students to develop their self-efficacy***

The percentage improvement in the mean self-efficacy measures for international students participating in the tax clinic as presented in Table 2 suggests that WIL does allow international students to develop their self-efficacy. To determine whether these percentage improvements were statistically significant, an analysis of variance was conducted (ANOVA). ANOVA was considered appropriate, given that paired sample *t*-tests were not possible due to ethics restrictions around the way that data was collected. Further, in analysing the improvement in means for any one group (international students) an independent samples *t*-test would violate the assumption of independence as the same participants appear in both the beginning and the end time points. With more than 30 participants in each group, ANOVA is considered robust with little effect of any violation of the normality assumption, and as differences in group size do not exceed 1:1.5, ANOVA is robust against heterogenous variances.<sup>121</sup>

In addressing RQ1, the ANOVA found international students demonstrated statistically significant improvement across 11 of the 16 self-efficacy measures, at the 0.05, 0.01 and <.001 levels, as identified by the asterisks (\*, \*\*, \*\*\*) in Table 2. This included one general self-efficacy measure being '*accomplish difficult tasks when faced with them*',  $F(1, 101) = 7.28, p = .01, r^2 = .07$ , and ten task-specific measures across profession (3), communication (2), team (2) and problem solving (3).

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<sup>121</sup> Adelma Hills, *Foolproof Guide to Statistics using IBM SPSS* (Pearson, 2<sup>nd</sup> ed, 2011).

Statistically significant improvements were observed for international students across all three of the profession measures: *'begin a career in the Degree I am studying'*,  $F(1, 101) = 6.91, p = .01, r^2 = .06$ ; *'achieve my career goals'*,  $F(1, 101) = 15.31, p = .00, r^2 = .13$ , and *'understand what is expected of me as a professional advisor'*,  $F(1, 101) = 9.16, p = .00, r^2 = .08$ . This improved confidence in terms of professional identity provides international students with an improved basis for transitioning to their professional careers.

Two of the communication measures demonstrated significant improvements at the  $<.001$  level: *'be clear when presenting my ideas'*,  $F(1, 101) = 7.02, p = .00, r^2 = .06$ , and *'communicate with colleagues in an effective manner'*,  $F(1, 101) = 9.25, p = .00, r^2 = .08$ . Statistically significant improvements in confidence for the team measures *'coordinate tasks within my work group'*,  $F(1, 101) = 10.90, p = .00, r^2 = .10$ , and *'contribute ideas for a team result'*,  $F(1, 101) = 8.17, p = .01, r^2 = .07$ , were also found for the international students as a result of the tax clinic experience. This supports social learning theory and suggests that the tax clinic context provided a positive team environment that allowed the international students to develop their self-efficacy through mastery, modelling and social persuasion.<sup>122</sup> International students expressed how they appreciated this:

I had much chance to sit in front of clients, listening to my supervisor communicating with them and I also had [a] chance to ask questions...it was a precious experience for me to prepare and talk to client to get information independently.

... I also learn how to portray professionalism and empathy in communicating to better understand clients' needs or issues during appointments. This is primarily due to the direct guidance and supervision working closely with tax practitioners, supervisors and distinguished Academics.

Also, the interaction with clients appeared to be important to international students and assisted students in developing techniques to improve their confidence: 'By meeting new people as a client and giving them an advice, I learnt a lot what to say appropriately and got more confident'.

Further, the international students significantly improved their confidence in problem solving across three measures: *'research tax issues confidently'*,  $F(1, 101) = 10.17, p = .00, r^2 = .09$ ; *'analyse topics to identify what information I need to produce a good result'*,  $F(1, 101) = 5.37, p = .02, r^2 = .05$ , and *'critically evaluate the relevance, reliability and authority of information I find so that I know what to use and what to discard'*  $F(1, 101) = 9.26, p = .00, r^2 = .08$ . This development is demonstrated in the following student quote:

As I did not have a deep knowledge of the tax law, I had to research about the topic in the Australian Master Tax Guide and other resources and then discuss with the client about his/her case. Through this process, I was able to improve my understanding of tax law at a deeper level and thus, developed my research skills.

The interaction with clients appeared to be an important part of this development: 'Each client had a different situation, which required students to apply suitable tax knowledge

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<sup>122</sup> Bandura, 'Self-Efficacy Mechanism in Human Agency' (n 57).

to solve the issues. This helped better understanding of the realistic aspect of tax law in the real life.'

While the ANOVA results show statistically significant improvements in confidence for international students across more than half of the self-efficacy measures, the measure that had the largest effect on confidence for international students was '*achieve my career goals*'. This supports the 21% improvement observed in Table 2. This would tend to suggest that international students having completed their WIL experience at the tax clinics would have greater confidence as they move to the next stage of their careers, which in parts relates to the context of having an experience of an Australian work environment: 'Constantly explaining areas of tax law to clients helped me improve my ability to communicate as I was not confident of communicating in a workplace where people predominantly spoke with an Australian accent.'

Therefore, in response to RQ1, these results demonstrate that the WIL tax clinic experience provided international students with an opportunity to substantially, and significantly, develop their self-efficacy across a wide range of measures.

### ***RQ2. Differences in the development of self-efficacy between domestic and international students participating in WIL***

The ANOVA performed in response to RQ1 (discussed above) to determine where international students showed significant improvements in self-efficacy due to WIL, was replicated for domestic students to allow for a comparison to be made between domestic and international students. Unlike international students, domestic students did not show any significant improvement in the general self-efficacy measures. However, domestic students did show statistically significant improvements in three of the task-specific self-efficacy measures. These were '*communicate with clients in an effective manner*',  $F(1, 122) = 8.86, p = .00, r^2 = .07$ ; '*coordinate tasks within my work group*',  $F(1, 122) = 4.32, p = .04, r^2 = .03$ , and '*contribute ideas for a team result*',  $F(1, 122) = 4.2, p = .04, r^2 = .03$ . These ANOVA results support the descriptive statistics in Table 2, with the most significant improvement for domestic students being in communicating with clients in an effective manner (16% improvement).

The results indicate that international students significantly improved their self-efficacy across more of the 16 measures (11) than domestic students did (3), with the increase for domestic students generally more modest. However, given that the mean confidence values of the self-efficacy measures at the beginning of the WIL experience were lower for international students than domestic students, an independent *t*-test was conducted on each of the self-efficacy measures for both the beginning and ending survey results to test for any significant differences between domestic and international student groups.

For the beginning survey, the *t*-test demonstrated no significant differences between domestic and international students for self-efficacy across all five categories (general, professional, communication, team and problem solving). However, supporting the higher growth results in Table 2 and indicated by the ANOVA results, the *t*-test on the end survey results (see Table 3) revealed statistically significant differences between domestic and international students for three areas of self-efficacy: '*achieve my career goals*'  $t(92) = 3.167, p = .002$ ; '*analyse topics to identify what information is needed to produce a good result*'  $t(92) = 2.124, p = .036$ ; and '*critically evaluate the relevance, reliability and authority of information*'  $t(92) = 2.077, p = .041$ . These items are marked



accordingly in Table 2 (#, ##) and summary results are presented in Table 3. Such findings support that the WIL experience at the tax clinic had a larger positive impact on the self-efficacy of international students than on domestic students, with the most significant difference shown in confidence in ability to '*achieve my career goals*'; the difference in means of 0.61, 95% CI[0.993, 0.227] representing a medium to large effect ( $r^2 = 0.098$ ).<sup>123</sup> Given the concerns about international students' ability to be able to transition to careers in their host country this is a positive finding.<sup>124</sup>

Table 3: Results for Self-Efficacy of Domestic and International Students: End survey

I have confidence in my ability to:	Domestic students		International students		<i>t</i> (92)	<i>p</i>	<i>r</i> <sup>2</sup>
	<i>M</i>	<i>SD</i>	<i>M</i>	<i>SD</i>			
... achieve my career goals	3.86	.981	4.47	.774	3.167	.002	0.098
... analyse topics to identify what information I need to produce a good result.	3.72	.970	4.14	.833	2.124	.036	0.047
... critically evaluate the relevance, reliability and authority of information I find so that I know what to use and what to discard.	3.62	1.105	4.06	.754	2.077	.041	0.045

Consequently, in terms of RQ2 there are demonstrable differences in the development of self-efficacy between domestic and international students participating in WIL, with the most significant differences suggesting that WIL resulted in larger improvements in self-efficacy across a wider range of measures for international students when compared with domestic students.

Overall, the participation of students at the tax clinics generally appeared to have a positive influence on their self-efficacy. Specifically, international students appear to have gained a greater increase in self-efficacy over several measures compared to their domestic counterparts. Thus, the tax clinics present rich learning environments for students and provide access to a meaningful WIL experience while also providing a positive contribution to the community.

<sup>123</sup> Jacob Cohen, *Statistical Power Analysis for the Behavioral Sciences*. Revised edition. (Academic Press, 1977).

<sup>124</sup> Pham and Jackson (n 95).

## **B    *Limitations and Future Research***

There are a number of limitations to this study that need to be acknowledged, including the potential for self-selection as highly motivated students may have been attracted to the opportunities provided by the tax clinic experience. Nevertheless, it should be recalled how the level of self-efficacy of international students were generally lower than domestic students at the beginning of their experience. Also, the self-efficacy measures are self-reported and as such may not be a totally accurate representation of the level of skills of the students. In self-reported survey research, common method bias can be a concern. To address the threat of common method bias in the current research, we employed Harman's single factor test which found the total variance extracted by a single factor to be 47.74%, falling just below the recommended threshold of 50%. While common method bias did not appear to be a significant factor in this research, it cannot be ruled out as a contributing factor. Furthermore, it was not possible to directly match students to pre and post surveys and the individual experience at the seven tax clinics may lead to different results.

Future research could consider whether the different modes used to conduct the tax clinics influences students' learning experience. Also, future research could try to measure more objectively the generic skills development of students when participating at the clinics. Given that Covid-19 restrictions meant some clinics had to operate in an online environment, future research might consider whether an online clinic affected the ability of international students to improve their communication skills and confidence for career progression.

A study could also consider the success of international students in securing professional work, and to what extent they perceived that their experience at the tax clinic contributed to this. A similar survey could be conducted in 3 - 5 years' time to measure the impact the tax clinics have on the self-efficacy of students, whether these are in their home country, host country or elsewhere. Moreover, it may be possible for tax clinics in other jurisdictions to conduct similar research to consider whether findings support that of the Australian experience.

## **V    CONCLUSION**

The creation of tax clinics at 10 Australian universities is a recent development in the establishment of a WIL experience for accounting students. The above analysis demonstrates that the student experience at the tax clinics has had a positive impact on self-efficacy, particularly for international students.

Overall, through measuring the self-efficacy of students across a range of key skills areas, the results provide evidence of the positive impact that a consulting form of WIL has on the employability skills of students and more specifically, international students, indicating that international students may have a lot to gain from this form of a WIL experience. Further, the study supports calls for more to be done to improve confidence

levels of international students around employability,<sup>125</sup> and for research that evaluates ways to embed WIL into accounting education and the corresponding impact on the employability of students from different backgrounds.<sup>126</sup> It also addresses the recommendation of Cameron and Hewitt that WIL offerings be designed to maximise access to international students.<sup>127</sup>

As borders begin to re-open in the aftermath of Covid-19, it is important for universities to ensure that their international students have not only the technical knowledge but also the work ready experiences to assist them transition to their chosen profession. This is especially the case for professions with a skill shortage, such as accounting. An important part of this transition is students' self-efficacy. This article has reported how international students in the NTCP had significantly greater growth compared to domestic students in several self-efficacy dimensions, including achieving career goals and communication skills. Such evidence can help support calls for professional bodies to encourage universities to support the development of WIL in the curriculum.<sup>128</sup> Moreover, this research contributes to self-determination theory by demonstrating how WIL can improve self-efficacy and subsequently provide strong motivation for students to pursue their career goals. Further, it contributes to social learning theory by illuminating the influential role of the social learning environment provided by WIL in improving self-efficacy, particularly for international students. These results reinforce the importance of WIL in improving the educational outcomes for students, including international students. Consideration should be given as to how more students, including international students, can be provided the opportunity to gain greater confidence and skill through WIL while studying. This study supports the need for authentic WIL consulting experiences such as those offered by the tax clinics to assist international students build their self-efficacy and improve their employability skills. Such experiences provide a stronger foundation for all students to transition from university study to professional work.

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<sup>125</sup> Barton, Hartwig and Le (n 46).

<sup>126</sup> Jackson and Meek (n 12).

<sup>127</sup> Cameron and Hewitt (n 2).

<sup>128</sup> Jackson and Meek (n 12); Stanley and Xu (n 41).

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