

The background of the slide is a complex, abstract network diagram. It features numerous nodes of various colors (blue, orange, green, purple, grey) connected by a dense web of thin, grey lines. The nodes are scattered across the frame, with some appearing as larger, more prominent hubs and others as smaller, isolated points. The overall effect is one of interconnectedness and complexity, suggesting a network or a system of relationships.

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EXPLORING ACCOUNTING STUDENT'S PERCEPTIONS AND
ATTITUDES TOWARDS WORK PLACEMENT AS A FORM OF
LEARNING IN HIGHER EDUCATION

The Problem

- Increasing emphasis on graduate employability in accounting – mismatch between skills development in higher education and workplace expectations
- Work Placement is widely promoted as a key pathway to:
 - Skills development
 - Work readiness

Key Issue

- Limited understanding of how students actually perceive work placement as learning experiences.
- Are we aligning education with real-world needs?

Why This Matters

- Internships are often assumed to be inherently valuable however:
 - Not all students have the same experience
 - Learning outcomes may vary significantly

Key Issue

- Are internships truly effective as a method of learning from the student perspective?
- Does the current internship model align with student expectations?

Literature & Research Gap

- Existing research shows:
 - Work placement enhances employability and practical skills
 - Focus is often on outcomes, not student perceptions
 - There is limited integration of the Students, Faculty & Employer perspectives

Gap

- Lack of multi-perspective, experiential learning-based analysis

Theoretical Lens

Experiential Learning (Kolb, 1984)

Experiential Learning Theory used to explore:

- How students experience work placement as learning
- Whether this aligns with faculty design and employer expectations

Aim & Research Questions

Aim

- The study aims to explore accounting students' perceptions and attitudes toward work placement as a mode of learning within higher education, and to critically examine the alignment between these experiences, current internship structures, and employer expectations.

Research Questions

- How do accounting students perceive work placement as a mode of learning?
- What are students' expectations of learning from work placement?
- What factors influence students' attitudes and experiences of work placement?
- How does work placement influence students' career aspirations?
- How do student perceptions align with faculty approaches and employer expectations of work placement?

Research Design

Sequential Mixed-Methods Design

- Phase 1: Student Survey
- Phase 2: Student & Faculty Interviews
- Phase 3: Employer Focus Group

Phase 1: Student Survey

- Circulation of survey to approximately 400 accounting students across the country
- **Focus:**
 - Students' attitudes towards work placement as a mode of learning
 - Expectations of learning outcomes from work placement
 - Key Influencing factors:
 - Prior experience
 - Institutional support
 - Perceived relevance to career goals
 - Impact of work placement on career aspirations:
 - Reinforcement of chosen career path
 - Shift or re-evaluation of career direction
- Pilot completed - instrument tested for clarity and reliability, refinements made to support later qualitative phases
- **Timeline** - Survey launch date October 2026

Phase 2: Interviews

Participants:

- Accounting Students
- Faculty (Lecturers & Internship Coordinators)
- **Faculty Focus:**
 - Key considerations in embedding work placement into curriculum design
 - Perceived benefits and challenges of work placement in accounting education
 - Views on experiential learning pedagogy
 - Faculty perceptions of work placement as a mode of learning
 - Observed impact on: student performance, skills development, work-readiness

Phase 2: Interviews

- **Student Focus:**
 - In-depth exploration of:
 - Lived work placement experience
 - Alignment between expectations and reality
 - Perceived learning outcomes
 - Reflection on:
 - Skills gained
 - Confidence and preparedness
 - Influence on career direction
- **Timeline** - February 2027

Phase 3: Employer Focus Groups

Participants:

- Employers in accounting and related sectors
- **Focus Area:**
 - Work Placement Strategy & Purpose
 - Motivations for offering work placement
 - Role of work placement in talent pipeline development
 - Skills & Attributes
 - Key attributes sought in interns
 - Expected technical and transferable skills
 - Readiness for the workplace

Phase 3: Employer Focus Groups

Participants:

- Employers in accounting and related sectors
- **Focus Area:**
 - Learning & Experiential Value
 - Employers views on work placement as a learning process
 - Perceived benefits for students, organisations
 - Outcomes & Progression
 - Likelihood of offering future employment opportunities
 - Factors influencing decision to offer contracts
 - Structure & Exposure
 - Level of departmental exposure provided
 - Opportunities for broad versus specialised learning experiences

Timeline & Progress

- Pilot survey completed
- Phase 1 Survey – October 2026
- Phase 2 Interviews – February 2027
- Phase 3 Focus Groups – April 2027
- Analysis & write up – October 2026 – October 2027

Expected Contributions

Theoretical

- Applies experiential learning to work placement in accounting education

Empirical

- Provides insight into student attitudes and perceptions

Practical

- Supports: Curriculum design; work placement structure and employer engagement

Challenges

- Student and employer recruitment
- Capturing diverse work placement experiences
- Time constraints in final year

Conclusion

- Work placement is widely used but not fully understood as learning experiences
- The study provides;
 - Student-centred insight
 - Multi-perspective understanding
- Contributes to more effective experiential learning design in accounting education