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Leadership-in-Teams, Ready, Willing and Able: Perspectives of International Accounting Students

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Leadership-in-Teams, Ready, Willing and Able: Perspectives of International Accounting Students

Abstract

Purpose

This study explores the reasons why international accounting students in higher education in Australia do not accept leadership roles in academic teams, considering the importance employers attach to leadership and teamwork graduate attributes.

Design/methodology/approach

Adopting the Keating *et al.* (2014) ready, willing and able (RWA) leadership framework, this qualitative study uses a narrative textual approach to analyse the data from responses to open-ended questions recorded in interviews with a sample of Master of Professional Accounting (MPA) students (N = 12) undertaking leadership-in-team roles in a management and cost Accounting unit (N = 110) within an Australian higher education accounting program.

Findings

The findings of the study suggest that a lack of past work experience disadvantages accounting students in being 'ready' to adopt leadership roles in teams. Self-interested behaviour results in students not being 'willing' to adopt leadership roles. Students perceive business simulation and work-integrated learning activities to hold the potential to improve their 'ability' to lead.

Practical implications

The study offers a conceptual schema for student leadership development, suggesting that accounting curricula in higher education should include the assessment of scaffolded leadership development activities. Mentorship roles in academic teams should be explored.

Originality/value

To our knowledge, this is the first application of the RWA framework to explore accounting students'

predisposition to accepting leadership roles in teams. Informed by the student narrative, we offer a

future focused RWA schema as a practical guide for educators to embed leadership development in the

accounting curriculum.

Keywords: Accounting curriculum, Teamwork, Leadership, RWA framework

Type: Research Paper

1. Introduction

Employers seek graduates who are astute, emotionally intelligent and who display a range of

professional skills (Barac, 2009; Pham and Thompson, 2019; Nelson *et al.*, 2016). This has resulted in a

growing demand for accounting students to have a rounded education that enables them to be effective

leaders and team members in a myriad of business situations across a variety of political landscapes and

cultural settings (O'Connell *et al.*, 2015; Stainbank, 2009). Professional accounting bodies and

commentators have called for a change in the way accountants are educated, as little consideration is

currently given in the accounting curriculum to developing professional skills, such as leadership

competency and communication, alongside technical skills (O'Connell *et al.*, 2015; Samkin and

Stainbank, 2016). By adopting educational platforms designed to blend technical skills with professional

skills, accounting students will benefit from exposure to various types of leadership in practical and

simulated business settings (Ellis *et al.*, 2015; Kaciuba, 2012).

Accounting students get involved in activities and behave assuredly when they judge themselves

capable of handling situations (Beatson *et al., 2019*). However, it has been suggested that accounting

students have lower levels of emotional intelligence skills, including self-efficacy in leadership, as

compared with non-accounting students (Daff *et al.*, 2012). How to integrate training in techniques to improve emotional intelligence and encourage accounting students to take these techniques on board remains a challenge (Kennedy and Dull, 2008). Developing leadership skills as a learning outcome in the accounting curriculum can only be achieved if accounting students accept leadership roles in teamwork projects (Huff, 2014). Considering the importance of leadership capabilities to employers, this study broadly wishes to explore why some accounting students avoid taking on leadership roles in academic teams and how can this be remedied.

This study responds to the call by Daff *et al.* (2012) for accounting educators to consider more rigorous adoption of emotional intelligence competencies, including more initiatives designed to develop accounting students' leadership abilities to inspire and develop others. Accordingly, this study applies the Keating *et al.* (2014) ready, willing and able (RWA) student leadership development framework in a management and cost accounting setting at a regional Australian university by interviewing a sample of students with open-ended questions based on the constructs of the Keating *et al.* (2014) framework. From this application, we use the student narrative to develop a conceptual schema to develop accounting students' leadership skills.

The findings of the study suggest that a lack of past work experience disadvantages accounting students in being 'ready' to adopt leadership roles in teams. Pursuit of high-quality grades and time constraints were reasons respondents offered for accounting students' not being 'willing' to adopt leadership roles. Interviewees reported that a lack of accounting students' 'ability' in adopting leadership roles often derives from a lack of opportunity to practise leadership skills in schooling and undergraduate degrees.

The background to the study follows in the next section. In section 3, we consider relevant literature and our exploratory research question. In sections 4 and 5, we explain our theoretical approach and method. We report our findings in section 6. We offer our conclusions in section 7 and provide practical

suggestions to improve pedagogical outcomes and call for future research. Limitations to our study are

acknowledged where appropriate.

2. Background

Education as an export commodity is increasingly important for developed countries. For example, the

Australian economy benefits from annual revenue in excess of A\$ 30 billion (Robinson, 2018), with a

large component of international business students enrolling in accounting courses (O'Connell *et al.*,

2015). Though this revenue stream is under threat due to the COVID-19 pandemic, Australian business

schools' remain committed to maintain and increase revenue from international business student

enrolment has led to increased prominence given to accreditation and reaccreditation with bodies, such

as the Association to Advance Collegiate Schools of Business (AACSB). The AACSB standards form the

basis of assurance to stakeholders that graduate capabilities are sufficiently developed (O'Connell *et al.*,

2016). Accreditation thus serves as a powerful marketing tool to increase revenue from the enrolment

of international students.

Nyland *et al.* (2013) are critical of this approach and argue that Australian universities should shift their

focus from improving profits through aggressive recruiting of international students to developing

students' graduate attributes, particularly communication, interpersonal, language and team-related

skills. From an employer's viewpoint and an accounting education standards perspective, accounting

educators have failed to provide appropriately qualified graduates (Birrell and Betts, 2018; Daff *et al.*,

2012; Dyball *et al.*, 2007), perhaps due to a perception among academics that development of graduate

attributes is not their responsibility (Evans *et al.*, 2009) or as a result of the misguided notion that

universities should be 'prospectors…for gold'[1] (Nyland *et al.*, 2013).

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[1] Prospectors for gold are preoccupied with financial riches associated with a gold strike.

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From a regulatory perspective, the Australian Tertiary Education Quality and Standards Agency demands the development of a broad range of graduate professional skills. In providing evidence of meeting the regulatory standards, the Australian accounting learning standards (AALS) and international education standards (IES) provide a professional, external benchmark to business schools to guide the design of the accounting curriculum and Assurance of Learning activities by setting standards for threshold learning outcomes and assessment (Watty *et al.*, 2014).

To comply with the relevant AALS (similar to the IES teamwork prescript), the following leadership-in-teams learning objective was included during 2017 in a cost and management accounting unit in a Master of Professional Accounting (MPA) course: *Develop* a cohesive *team* structure and reflect on roles of self and peers. As a learning outcome, this satisfies the AALS leadership-in-teams standard pertaining to a master's level: within the 'Teamwork standard' and to '*Contribute* accounting expertise in a *leadership* capacity to a diverse team collaboratively providing possible solutions to an emerging and/or advanced business problem in a complex context' (ABDC, 2017).

The MPA course in Australian universities is typically an intensive two-year program aimed at creating an opportunity for graduates to acquire the necessary technical skills to practise as accountants. The MPA course offers a popular pathway to professional accounting affiliation. Due to the intensive nature of the degree, it is a challenge for accounting educators in MPA programs to find ways to embed and scaffold professional skills development in curricula that are historically dominated by technical skills development.

In attempting to develop professional skills together with technical skills in the MPA course in question, the intended leadership-in-teams learning outcome was incorporated with learning objectives designed to develop technical skills in a management and cost accounting unit. Technical skills taught and subsequently assessed in a teamwork project included break-even analysis and product-mix decision-

making based on contribution margin analysis and Excel skills. Although the leadership-in-teams learning objective carried an assessment weighting of 20%, the main aim was to confirm the learning outcome as having been met rather than measuring a level of proficiency. A survey to elicit students' opinion on the leadership-in-teams learning outcome found that a surprisingly large percentage (>30%) of students reported they did not hold a position of leadership in their group, even though each was expected to take responsibility for different aspects of the group project. To develop an understanding of why this may be the case, a literature review of the leadership-in-teams phenomenon in an accounting education context was undertaken.

3.1 Literature review – professional skills development

Accounting education has traditionally focused on the development of technical skills and has given little attention to professional skills (Boyce *et al.*, 2012). From their reflective case study on how a group of academics have sought to enact accounting education reform, Boyce *et al.* (2012) argue that conventional accounting education does not produce well-rounded and versatile graduates, as it mostly ignores social-political and cultural aspects of accounting. They posit that teaching cultural and Australian social constructs (including leadership) blended with technical skills will prepare higher-quality work-ready graduates and call for change in the content and practice of classroom activity to achieve this end.

Bryant and Albring (2006) compiled 12 guidelines to assist accounting educators in guiding effective teambuilding. From their review of sociology, industrial psychology and organizational behaviour literature, they argue that academic teams should appoint a team coordinator (Guideline 5) rather than following a shared leadership model commonly used in academic settings. The team coordinator (leader) is responsible for keeping the team on track and focused during the project. This does not

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facilitate leadership development for all students in line with leadership development learning outcomes.

Daff *et al.* (2012) juxtapose CPA and CA generic skills guidelines for constructs of social awareness and relationship management with an emotional intelligence framework derived from prior literature. They argue that emotional intelligence competencies, such as inspirational leadership, developing others and building bonds, are not addressed by the generic skills guidelines. The authors argue convincingly that accounting educators should consider more rigorous adoption of emotional intelligence competencies in curricula the curriculum, considering the importance employers attach to these professional skills. They conclude that the growing demand for students to be effective leaders necessitates that accounting faculty identify gaps in skills development by using a combination of generic skills guidelines and emotional intelligence frameworks. In this paper, we respond to the call by researchers for accounting educators to develop broader professional skills in our students by exploring means of embedding student leadership development in the accounting curriculum.

3.2 Literature review – leadership in teams

Becoming educated and trained in mentoring team leaders is no easy task and requires familiarity with disciplines and processes in which accounting educators are often not well versed (Bonanno *et al.*, 1998). Skill-specific training by accounting educators holds great potential, not just in developing graduate attributes (Reitsma *et al.*, 2016), but it also creates an opportunity for students to develop their self-efficacy (Beatson *et al.,* 2019).

High technical and social ability, in combination with the capacity to lead peers, enhances the effectiveness of teamwork, making it a feasible and effective learning practice in accounting subjects with large international enrolments (Bacon *et al.*, 1999; Dyball *et al.*, 2007; Strand *et al.*, 2004). However, universities need to ensure that international students are on an equal footing with domestic

students to participate in, and gain from, leadership-in-teamwork (Cruickshank *et al.*, 2012). For example, Cruickshank *et al.* (2012) assisted international students by working through subject readings, before and after each session, so that they had time out of class to acquire the terminology and concepts.

From her study of 166 undergraduate cost-accounting students, Huff (2014) argues that students can develop their leadership skills through each student taking a leadership role in a portion of a group project. By allocating individual team members specific leadership roles in a group project, students can see how different leadership styles work (or do not work) in culturally diverse situations (Kennedy and Dull, 2008; Stanley and Marsden, 2012). When disagreement in a culturally diverse setting arises, mentorship on how to seek support or consensus will give the students opportunities to develop more advanced leadership skills. It is not enough to argue for working in groups, as group work by itself does not necessarily ensure social or cognitive benefits for international students working in self-selected teams. Unless adequately guided, group work could confirm, or even construct, the power and dominance of some groups of students. This may lead to marginalisation and lack of participation of students from different classes, gender and ethnicity (Cruickshank *et al.*, 2012; Chen and Warren, 2012), and thus requires exposure to higher-order relational and connective leadership styles. This study expands on the Huff (2014) approach by exposing students to different leadership styles by allocating leadership roles in a group that requires different approaches. In response to the Huff (2014) call for more contemporary creative-thinking assignments in graduate-level managerial accounting classes, this study aims to explore the leadership development learning outcomes incorporated in such an assignment.

Lipman-Blumen (1992) report a strong correlation between intercultural competencies and connective leadership. Connective leaders are inclusive and seek connection across cultures and contexts. Studying the intercultural competence and leadership constructs together provided insight into the ability to lead

across cultures (Cartwright, 2012). Developing effective leaders among tertiary students across ethnic backgrounds is a non-uniform, complex process. By modifying the learning environment, moving away from the traditional lecture-tutorial models to a workshop approach (linked to technology enhancement), the smaller group activity will allow for greater interaction between students from different cultures.

Leadership capacity is linked to important academic, career and life benefits, such as the ability to cope and overcome stereotypes and the adaptation to and persistence in the face of challenging situations (Nguyen, 2016). Nguyen's (2016) quantitative study focuses on international students' confidence in their leadership abilities while studying in a foreign country compared with their domestic student peers. Findings suggest that college campuses and higher education professionals need to do a better job at engaging their international students in leadership opportunities while being culturally relevant. The study found that campus support services and programming are not meeting the needs of international students equally, since they are domestic student–dominated and domestic student–centric and are often not sensitive to the cultural norms of other countries.

3.3 Literature review – the RWA framework and its application in an international context

The Keating *et al.* (2014) framework holds that three interrelated constructs of capacity should be present in leaders. Firstly, leaders should be *ready* to act as leaders by showing the necessary self-efficacy or confidence in their own ability to lead. Secondly, leaders should be *willing* to lead by exhibiting the necessary motivation to lead. Thirdly, leaders should be *able* to lead by showing the necessary leadership skills.

According to the Keating *et al.* (2014) RWA developmental model, while some skill (ability) is a pre-requisite for display of leadership, students must also simultaneously be prepared to practice the skill (readiness) and to expend energy to repeat the display of leadership (willingness). From their study of

165 students in a unit – Leadership Studies – at a research-extensive mid-western US university, they concluded that for leadership development to be effective, all three interrelated construct models must be present.

Using the RWA framework in their study of 188 international students in a large US research extensive leadership education centre, Collier and Rosch (2016) conclude that international students are often not ready, willing or able to lead academic teams and argue that leadership education could be used as a portal for institutions to help international students become more embedded in campus communities. Collier and Rosch (2016) suggest that international students lag domestic students in motivation to lead *(willingness)* stemming from an image of themselves as a leader among peers, as well as from feeling a sense of responsibility to lead only from groups to which they feel they belong *(readiness)*.

Rosch (2015) incorporates the RWA leadership development framework in his study of classroom-based team experiences of 285 engineering students in the US. Rosch (2015) finds that the development of leadership *(ability)* largely did not occur within the environment of a rigorous, goal-orientated collaborative team experience. Simply placing students in teams did not enhance leadership development. Rosch concludes that in line with the RWA framework, structured forethought and post-experience reflection is required to enhance leadership development.

Through application of the RWA framework, Rosch and Nelson (2018) find strong leadership developmental relationships between past high school and current involvement in student organisations. Their study of 757 registered student organisations associated with a large US university found high school involvement in formal organisations to be critically important in developing the *(willingness)* dimension of leadership capacity. They conclude that mentoring of student leaders within the ambit of formal student organisations is a powerful avenue to develop leadership skills.

The whole-of-campus experience for international students in a foreign cultural setting is confronting, and being an effective team member in a group project is often intimidating (Cruickshank *et al.*, 2012). The lack of focus on the needs of international accounting students on Australian campuses is problematic given their great number and financial contribution through enrolment in MPA programs. This latter observation is driven by a paucity of research that examines the leadership development of international accounting students on Australian university campuses. This study accordingly poses the following question explored in the context of a management accounting unit offered within an MPA program at a regional Australian university:

RQ: **Why do some MPA students not accept leadership positions in academic teams?**

4. Conceptual framework

The Keating *et al.* (2014) model for development of student leadership capacity serves as the primary frame for this study. An individual's self-efficacy, or appraisal of ability to lead, will precede any conscious decision to participate in leadership. It may well be that individuals have conviction in their own effectiveness but may decide not to engage for different reasons. This study therefore explores not only confidence in or self-efficacy with leadership, but also more broadly within the RWA framework other reasons why accounting students may not be ready, willing, or able to engage in leadership activities.

By considering the three interrelated constructs independently, the RWA framework thus provides a useful schema to develop a deeper understanding across a possibly broad range of reasons why accounting students may not have the capacity to lead. By focusing on problematic areas whilst exploring the research question in detail, more effective leadership development models can be adopted for use in accounting education.

As reflected earlier in the paper, MPA programs in Australian universities attract large numbers of

international students. The successful application of the RWA framework in the Collier and Rosch (2016),

Rosch (2015) and Rosch and Nelson (2018) studies thus provide reassurance of the suitability of the

RWA framework to develop research questions on leadership-in-teams in the accounting education

environment focusing on international students.

5. Method

The study follows a qualitative approach to develop an understanding of social life and how people

construct meaning in natural settings. As cultural objects, the views of respondents are situated in its

social context to convey meaning. Accordingly, the study aims to develop an understanding of the social

meaning of the narrative of a community of accounting students (Lapan *et al.*, 2011) by emphasising

what the respondents think and how they interact based on the words they use (Neuman, 2013, p. 180).

The study interprets how participants understand their leadership-in-teams situation by analysing

research interviews as the primary source of data collection (Clegg and Stevenson, 2013). Rather than

using the transcribed interviews as a neutral container of content by statistically analysing data, the

documents are interpreted in the larger context of its creation, distribution, and reception. To derive

social meaning, the transcriptions are probed and discovered in a manner similar to reading a book, in

contrast with a content analysis approach which follows a quantifiable objective approach (Neuman,

2013, p. 180).

5.1 Research context and sample selection

The leadership-in-teams learning outcome is incorporated in a case-based, team-learning project in a

cost and management accounting unit offered at a regional Australian university in the School of

Business and Economics. The project is based on an instructional case (Samuels and Sawers, 2016). It

requires the application of cost and management accounting techniques to offer management advice on

efficient utilisation of constrained resources in a simulated craft beer micro-brewery in Australia. From a

technical perspective, the project requires the team to analyse product data bearing in mind the

contribution margin per constrained resource by using the solver or similar elementary programming

function in MS Excel. The team is required to communicate their advice to a client through the medium

of a written report compiled in MS Word. The advice centres on which of three complementary

products should be promoted more aggressively and whether a new product should be developed. The

teams are required to address social and environmental responsibility (SER) costs with reference to

water usage and responsible disposal of waste generated during manufacturing.

The leadership-in-teams learning outcome entails students being exposed to a range of schools of

thought on leadership with the opportunity to practise and reflect on each. Exposure to four schools of

thoughts on leadership (Cartwright, 2012) were considered appropriate in the context of the project.

Transactional-transformational leadership accentuates the desirable attributes of being a good leader

(Bass, 1990). This traditional notion of leadership, nested in the command-and-control styles of

leadership, focuses on aspects such as leading by example, punctuality and timely reporting. In contrast,

the relational school of leadership (Graen and Uhl-Bien, 1995) emphasise a sense of in-group belonging

based on cooperation rather than competition or individualism. Leadership is accordingly evaluated

based on the quality of relationships. The information-processing school of leadership (Lord *et al.*, 1984)

focuses on how decision-making is constrained through followers' perceptions of leadership. The quality

of leadership is measured on the level of acceptance of directives by followers. The connective

leadership model (Lipman-Blumen, 1992) seeks to build a better world through leadership that

recognises interdependence and diversity. The quality of leadership is measured on how successful

diversity can be managed to achieve synergies.

The leadership-in-teams learning outcome was aligned to simulated business meetings. The instructors

in the cost and management accounting unit facilitate the self-adoption of individual roles and

responsibilities by allowing in-class time for deliberation and decision-making to establish individual accountability. To develop leadership attributes in line with the stated leadership-in-teams learning outcomes, each member of the team (five members) is required to act as the leader of a section of the project. There are five main leadership development sections: (1) responsibility for calling meetings and keeping minutes (transactional-transformational leadership), (2) coordinating the research (relational leadership), (3) coordinating the written report (information-processing leadership), (4) coordinating the preparation of the oral presentation (information-processing leadership) and (5) ensuring all students contribute to the group effort relating to the SER aspects of the project (connective leadership).

The teams hold five in-class meetings to review the technical progress of the project and determine actions for the following week. Each student takes a turn in leading a meeting, in line with his or her responsibility in the specific week. Students receive guidance from instructors on how to compile invitations to meetings, draft agendas and take minutes. Instructors introduce examples of best-practise teamwork and leadership principles. Students are required to reflect on an online discussion board on their own and perform a peer evaluation of the various aspects of leadership developmental outcomes of each section of the project during in-class meetings over the six-week project. Minutes of meetings reflect the self- and peer reviews. The minutes of meetings form the basis of engagement marks for students. Weekly engagement marks flow from the quality of formally adopted minutes of meetings, with specific reference to the peer review components of leadership responsibilities (Watty *et al.*, 2014). Students are required to submit a final, individual reflection on how they developed leadership attributes appropriate to their area of responsibility. Assessments were aligned with the leadership-in-team activities and intended learning outcomes through grading against a marking rubric (Biggs, 1996).

Students completed an evaluation survey that included a range of questions relating to the team-learning experience. All students were invited to participate in interviews. Fifteen students responded to

the request for interviews. The researchers compared the ethnicity, mode of study and age of the 15

respondents with the self-reported attributes in the student survey to ensure the attributes of the

respondents in the sample were representative of the student cohort. Informal consultations were held

with students from the larger student cohort. By following a snowballing and purposive approach[2]

(Neuman, 2013, pp. 269-276), 12 students were formally interviewed with the necessary ethical

clearance. The researchers consider the resulting adaptive sample of approximately 10% to be

representative of the demographic ethnicity of the student cohort. Based on the informal feedback

received from informal consultations within the cohort, the researchers further consider the adaptive,

judgemental or purposive sampling approach the most appropriate in this 'highly specific and difficult to

reach population' (Neuman, 2011, p. 273) to derive views from the sample that are representative of

age, teamwork experience and the two modes of studying available to students. Eight students

identifying as female, and four students identifying as male were interviewed. The sample is broadly

representative of the balance of females to males in the cohort. The interviewees were aged between

21 and 38 years old, which represented a range between youngest and oldest student in the cohort. The

interviewee attributes, including ethnicity, together with workplace and educational experience, are

reflected in Table 1 to provide context for interpretation of the responses to open-ended questions.

<Insert Table 1>

5.2 Data collection and analysis

Approximately 110 accounting students enrolled for the unit. Self-reported demographics indicate over

95% of students consider themselves to be international accounting students. To develop an

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[2] The snowballing and purposive approach allows researchers to gain insights into research questions on the basis
that sample sufficiency is reached when the respondents' answers are considered sufficiently similar to derive
meaning (Neuman, 2013). In this study, 12 interviews were deemed sufficient, as common themes crystallised
from analyses of the data.

understanding of why MPA students do not take up leadership positions in academic teams, the

researchers used adaptive sampling to ensure a comprehensive story evolved from the sample

comprising a cross-section of students who are differently privileged in terms of teamwork experience,

ethnicity and gender (Neuman, 2013, p. 274).

The questions posted to the interviewees were structured as open-ended to facilitate a thematic

narrative analytical approach (Chase, 2005; Riessman, 2008). The open-ended questions were based on

the three themes of the RWA framework and were posted as three different questions, namely: (1) Do

you think, yourself included, all MPA students are ready to be leaders in academic teams? (2) Do you

think, yourself included, all MPA students are willing to be leaders in academic teams? (3) Do you think,

yourself included, all MPA students are able to be leaders in academic teams? To elicit opinions on why

students may not be ready, willing, or able to take up such positions, students were asked to expand on

their position when providing a negative answer. Responses from interviewees were considered

collectively by following a snowball approach and thereby a deeper discussion during subsequent

interviews. The researchers held informal discussions with other students to gain reassurance that the

findings from the sample were consistent with views from the larger student cohort.

The raw narratives were recorded and transcribed by the researchers to reflect the interviewees' words

verbatim. The researchers developed an improved understanding of the community of accounting

students' narrative through multiple listening of the recordings, thus looking more closely at the stories

that the accounting student community tells about itself (Lapan *et al.*, 2011). The transcribed interviews

were then analysed using a thematic narrative approach (Josselson, 2011; Riessman, 2008). Textual

analytical software, NVivo, was used to code the textual data against the three RWA themes (Bazeley,

2007).

Rather than placing undue importance on the frequency of words and other similar content analysis approaches (Krippendorff, 2004), the thematic narrative analysis aims to retain the character of the stories (McAdams, 2012). Narrative analysis approaches run the risk of becoming second-order re-storying, with undue reliance being placed on responses from individual interviewees. The researchers acknowledge that respondents may story their experiences differently in different settings, for different audiences and when the reasons for telling may differ (Mishler, 2004). The researchers endeavoured to improve the validity of our findings by secondary reviewing of the coding protocols and co-analysis of data. During co-analysis, researchers were mindful not to place undue reliance on individual responses to derive meaning.

By making the methodical approach explicit, providing a synopsis of data and describing how interpretations were produced, the researchers aim to show the pragmatic validity of the data and interpretations by allowing other researchers to arrive at the same or different conclusions (Riessman, 2008). The discussion of our findings follows.

6. Results and discussion of findings

The age of the respondents varies from 21 to 38 years old. Pseudonyms are used throughout to protect anonymity. From the data (a synopsis provided in Table 1), the researchers observe interviewees felt they generally had extensive leadership-in-teams experience. However, three respondents did not consider themselves to have held leadership positions in a work environment (Terry, aged 21; Karen aged, 27; and Maureen, aged 28). The self-adoption of leadership roles in an accounting case-based project thus provides a valuable opportunity for less experienced students to strengthen their leadership skills (Huff, 2014). Many interviewees believed some of their team members showed poor leadership skills due to a lack of experience (Desire, Karen, Lisa, Maureen, Riana, Leon, Susan, and Fred). Most of these respondents highlighted that past workplace experience greatly improves a team

member's leadership skills. Some respondents highlighted that improved communication skills go hand in hand with improved confidence and leadership skills (Desire and Sandra). It is also noted that adopting leadership roles can be quite challenging for some personality types (Karen, Cas, and Sandra), especially for those that Cas refers to as introverts.

For those students that have some work experience, the ability to direct, supervise and review, from a basis of superior technical competency, was a common theme. For example, Fred remarks,

.... you must be knowledgeable in the units because you don't have any other tools or power *[to manage]. Your authority comes from your knowledge they don't have, or you have the skills they don't have....*

The data suggest that the respondents mostly view leadership in line with notions of the transactional-transformational school of leadership (Bass, 1997) by considering strong technical attributes an imperative for capacity to lead. It also appears as if accounting students' past work experience plays an important role in developing and reinforcing respondents' transactional-transformational views of leadership – more so than age or ethnicity. For example, Lisa explains that notions of the traditional command-and-control models of leadership, highly valued in business, serve as her point of reference:

When I am a group leader, I will assign the work, [explain] what one person should do and what another should do, and I will oversee what they work [have done] and then I will analyse how they worked. This is what I do [did] in my work experience.

The researchers consider it a real possibility that in underestimating the extent of our students' work experience, accounting educators are possibly attempting to teach traditional leadership skills some students already possess. In addition, while experience in authoritarian leadership models holds value in 'getting-the-job-done', students require exposure to a much broader repertoire of leadership skills to deal with demands of an increasingly connected but diverse global business environment characterised

by contentious networks (Lipman-Blumen, 1992). The findings do suggest that at least some students will benefit from nuanced curricula to create alternative pathways for those students that are already effective transactional-transformational leaders (Collier and Rosch, 2016).

From the general overview of the students' leadership experience, it is apparent that a myriad of reasons influences individuals in deciding to take on academic leadership roles, hence the need for a schema or framework to analyse these interviewee responses. For example, self-serving bias was apparent through Cas's observation,

> *…what can you palm off to someone else…?*

And Lisa remarking,

> *At the end of the day if I can get better marks by someone else taking leadership and doing the work, it is better for me than – I can spend time on other things – but you are not always that lucky.*

Viewed in isolation, it is not immediately clear why Cas and Lisa avoid accepting leadership responsibilities. The underlying reasons for actively avoiding these situations require further exploration. Through detailed analysis against the constructs of the RWA framework below, a deeper more meaningful understanding of reasons why students avoid leadership positions was developed. Table 2 offers a synopsis of the main strengths and weaknesses observed from application of the RWA framework with a discussion of the three RWA dimensions following the table:

<Insert Table 2>

6.1 The RWA framework – readiness to lead

The respondents who offered an opinion largely agreed that MPA students should be ready to lead. For example, Desire remarks,

This is a master course. If it was an undergrad course I would say yes, you have limited experience

in teamwork, but no … you should have a certain level of ability at master level to lead a team.

How else did you get into the course?

Considered collectively with responses from the previous section, it appears that in addition to prior

work experience, teamwork experience in academic settings can also be a proxy for strong leadership.

Of interest to accounting educators is how best to improve higher-order leadership abilities of students

if members in an academic team are already reasonably competent in transactional-transformational

leadership (Lipman-Blumen, 1992). Leadership not only means allocating roles in a command-and-

control manner (Bass, 1997), but also encompasses the attributes necessary to coordinate team

activities (Graen and Uhl-Bien, 1995) and exploit team skills among the group (Lord *et al.*, 1984).

Lisa was very hesitant in offering an opinion in suggesting that some students may simply not be ready

to lead because *'somebody [may] only be good at being a kind of assistant'*. Lisa's hesitance could be

interpreted as a lack of confidence in the ability to lead. This was a common theme which flows from

students' perceptions that fellow team members avoided leadership because they were not confident

(Mark, Terry and Riana). Mark explains that having past work experience improves confidence in ones'

readiness to lead:

I can understand that students that never worked outside, will have less confidence to lead

someone else. They are not confident in their own opinions – especially to direct others.

Mark's response lends support to Rosch and Nelson's (2018) contention that individuals with a lack of

experience in formal organisations are disadvantaged in developing leadership skills. Hesitance in

accepting leadership should be distinguished from active avoidance. The researchers note some

responses which suggest some students are not only hesitant in accepting leadership roles but even

fearful (Maureen, Cas, Sandra, and Fred). Maureen suggests that a lack of technical competence and

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English communication skills is the main cause of the fear, while Sandra refers to peer pressure and Fred

to the new, foreign environment as being contributing factors to anxiety, especially of young

international female students.

There are suggestions that business simulation and work-integrated teamwork activities constructively

aligned (Biggs, 1996) with learning outcomes designed around leadership theories may remedy this

deficit to some extent (Lisa, Maureen, and Fred). Lisa and Fred, however, caution that business

simulation in education is constrained by the lack of reward systems and punitive measures. What is of

great interest from a teaching perspective is the potential of more experienced students to assist their

less experienced peers to improve their leadership skills:

> *If you are not familiar with leadership, you can always communicate with a team member. Just do*
>
> *a little bit. Do your part and in the process, you will gain experience (Desire).*
>
> *People can learn from the leaders you used to know. They remember it and somehow it integrates*
>
> *in your blood. So, I think somehow, they have the potential (Fred).*

This would suggest that an opportunity exists for students experienced in transactional-transformation

leadership models to mentor less experienced students with the guidance of competent facilitators

(Rosch and Nelson, 2018).

The researchers argue that the readiness of disadvantaged students can be improved through business

case teaching (Keevy, 2016) and work-integrated learning (Barac, 2009). By structuring teams with a

balance of experienced (as mentors) and less experienced (as trainees), members of both categories of

students will benefit (Van Der Laan Smith and Spindle, 2007). Based on the findings of Rosch (2015),

developmental activities should be guided by pre-activity forethought and post-experience reflections.

6.2 The RWA framework – willingness to lead

The willingness dimension elicited the most responses from the interviewees. Self-serving bias, often because of normal life commitments, was offered as a reason why students are not willing to engage in leadership-in-teams developmental activities. Time constraints resulting from parental duties and work commitments were commonly reported. For example, an agitated Desire observed that students prioritise normal life commitments above study commitments:

They concentrate on other stuff, like their work or other priorities…. One member said she was too busy with work – I think she did have a job – and sometimes another one would say 'I have to take care of my baby.' (Desire).

Exposing international students to Australian social constructs will prepare students for economic and social life (Boyce *et al.*, 2012). The willingness to lead in group structures to produce high-quality assignments is critical in showing evidence of the development of professional values (Bryant and Albring, 2006). Universities need to ensure that international students are on an equal footing with domestic students to participate in, and gain from, leadership exposure in teamwork (Cruickshank *et al.*, 2012).

Social cognition plays a role in willingness to lead, with Cas, Sandra and Riana remarking that students are concerned about what their peers may think of them if they make mistakes:

If we get a low mark in this unit, I think the other 2 members will blame us – yeah, blame our team leader and I think that is because the team leader governed the whole thing (Sandra).

But if you want to guide someone, and you have not known them for a long time, what if they don't want to listen to you? What do you say? I think it is hard to gather them – some students. You are also just a student – you are the same level as me – I don't want to listen to you (Riana).

Integration of international students on Australian campuses, as elsewhere, is critical for educational

success and future career development. International students' lack of willingness to engage in

teamwork activities and leadership opportunities detracts from their whole-of-campus experience.

Embracing leadership development opportunities will lead to improved academic and social outcomes,

which in turn will lead to career benefits and developing resilience in the face of challenging situations

(Nguyen, 2016).

6.3 The RWA framework – ability to lead

Our analysis reveals that some Chinese students believe they are disadvantaged because the Chinese

educational system does not adequately prepare them for the comprehensive teamwork approach to

teaching and learning in Australian MPA programs:

> *…. participation in teamwork is not a major part of the Chinese educational system, so they won't*
>
> *have as much experience. They may be used to work individually and do not really understand how*
>
> *important teamwork is. From my perspective the Chinese educational system only focuses on*
>
> *getting the highest possible mark in the final exam (Mark).*

Considering recent criticisms levied against Australian universities of treating international accounting

and business students as cash cows (Nyland *et al.,* 2013), policy makers and administrators should be

mindful of the additional support some international students need in developing the necessary

professional or soft skills required in a competitive business environment (De Villiers, 2010; Pham and

Thompson, 2019).

As university representatives in the classroom, accounting educators have the responsibility to highlight

system deficiencies and urge executive managers to direct resources to address these inequalities. In

the context of this unit, the application of cost and management accounting techniques were

complemented by the introduction of a leadership-in-teams learning outcome. The introduction of the

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new learning outcome and related activities and assessments is considered reasonably successful for

high-achieving students. However, it became apparent that although students mostly developed the

skills required to meet the technical learning outcomes, at least some students found it difficult to

master the leadership-in-teams learning outcomes as a result of low levels of self-efficacy resulting from

a lack of past teamwork experience and perceptions of poor English skills.

*6.4 **A schema for the future***

The researchers postulate that hesitance in accepting leadership positions can be addressed through

subtle prompts, support, rewards, and appropriate training. Accounting educators must endeavour to

understand the developmental needs of individual students (Rosch, 2015), a challenging proposition

where students do not disclose the reasons for not engaging in learning activities. The RWA model

allows educators to guide students through an appropriate suite of models. By leveraging the RWA

framework, the researchers through the student narrative explored in this study, offer the following

schema to embed student leadership development in accounting education:

<Insert Figure 1>

The RWA schema (Figure 1) shows that to improve our students' *readiness* to lead (left-hand column),

educators should endeavour to enhance our students self-efficacy in their leadership capabilities. Self-

efficacy in this context refers to the level of self-awareness about the individual's confidence in their

own ability to act in a leadership capacity (Beatson *et al.,* 2019). Students with low self-efficacy will

benefit from remedial programs designed to improve their *readiness* to lead. For example, students with

low levels of confidence in their English proficiency can be supported with short courses in grammar and

language, social learning arrangements and reflective essay writing (Bonanno *et al.*, 1998). Similarly,

readings, self-evaluation programs and reflective journals will support the development of emotional

intelligence in students to improve their readiness to lead (Daff *et al.*, 2012). Students with a lack of

leadership experience should initially be exposed to the transactional-transformational school of leadership (Bass, 1997). Through subtle prompts, aspirational qualities of great leaders should be benchmarked in a manner designed to increase students' *readiness* to take on leadership roles. Greater understanding on the impact of English as a second language on self-efficacy with leadership within accounting education is required.

The RWA schema in figure 1 shows that in order to enhance students' *willingness* to be leaders, learning outcomes should subsequently embed activities and assessment practices such as reflection on trust and mutual respect between leaders and followers – the relational school of leadership (Graen and Uhl-Bien, 1995). From our findings, it is clear that the concerns our students hold about being competent leaders require learning outcomes to include exposure to leadership styles which focus on a leader meeting followers' expectations across a variety of cultural contexts – the information-processing school of leadership (Lord *et al.,* 1984). Students with proven high levels of readiness resulting from leadership-in-workplace experience should act as mentors (relational leadership style). For those not willing due to work and/or family commitments, allocate leadership roles during in-class business simulated activities (Information processing leadership style).

To improve accounting students' *ability* to lead, educators should consider forming teams with a balance of experienced and inexperienced members in the various types of leadership skills. Learning objectives should be designed to develop the higher-order leadership skills of experienced students by introducing work-integrated initiatives. Work integrated learning in accounting education hold the added advantage of improving the work readiness of accounting graduates. Examples of such initiatives include workplace internships, credentialing, and co-operative degrees (O'Connell *et al.*, 2015). O'Connell *et al.* 2015 advocates for more learning opportunities for accounting students to develop their professional skills, including their *ability* to lead. Opportunities should be created to practise leadership and other professional skills under the auspices of mentors – learning from practitioners, and fellow students' with

proven ability to lead derived from past leadership experience in both the work and academic environment (O'Connell *et al.*, 2015, Recommendation 14).

In response to the recommendations of O'Connell *et al.*, (2015), O'Connell *et al.*, (2016) and Watty *et al.* (2014) our schema in figure 1 shows how appropriate leadership outcomes can be developed by benchmarking external learning standards, in the case of Australia – AALS. As reflected upon earlier in the paper, through alignment of our learning outcomes and our activities and assessment practices with external accounting learning standards, we can provide evidence of meeting the demands of our stakeholders (Birrell & Betts, 2018; O'Connell *et al.*, 2015). We propose adoption of the RWA schema presented in this paper can act as a 'curriculum design tool' to assist educators to embed and scaffold leadership development into their courses (Daff *et al*., 2012; Dyball *et al.,* 2007). Exposure to different schools of thoughts on leadership (For example - Bass, 1990; Graen and Uhl-Bien, 1995; Lord *et al.*, 1984) with the opportunity to practise and reflect on each will benefit students in their future careers. By adopting the RWA schema we argue educators are in a better position to meet our stakeholders' demands for stronger leadership to 'make-the-world-a-better-place' (Lipman-Blumen, 1992).

7. Conclusion

The study sought to provide practical and theoretical insights for accounting educators who are expected to develop leadership qualities in cohorts of accounting students, including international students. Using the Keating *et al.* (2014) RWA framework, we respond to the call by Daff *et al.* (2012) for accounting educators to consider more rigorous adoption of emotional intelligence competencies by including more initiatives designed to develop accounting students' leadership abilities to inspire and develop others.

Employers have high expectations of advanced graduate learning outcomes being embedded in the accounting curriculum and practice-based activities and assessment. However, embedding these

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learning outcomes in accounting curricula is complicated by large classes, ever-shortening teaching

timeframes and a paucity of professional development for accounting educators at the 'coal face'. In

response to the challenges highlighted by Birrell and Betts (2018), Daff *et al*. (2012), Dyball *et al.* (2007),

and others, we provide an RWA schema to assist educators to inculcate a range of leadership styles as a

professional skill development in a large international student cohort.

It appears intuitively likely that work experience, ethnicity, age, and gender influence leadership self-

efficacy. Our main practical finding is that previous work experience does indeed play an important role

in students' confidence in accepting leadership roles. Building on the calls of Keevy (2016) and Kennedy

and Dull (2008), for more structured simulated business case studies to improve practical teamwork and

leadership-in-teams skills, we suggest that educators in accounting programs should consider our

students past work experience when structuring teams and developing leadership-in-teams

competencies. Mentorships programs should be cultivated.

However, educators cannot solely rely on classroom activities to develop leadership competencies. If

educators are to deliver on learning standards for graduates' professional skills, such as innovative and

inspiring leadership, they need to purposefully scaffold these learning outcomes to encapsulate the

various styles of leadership through an entire course of study. In order to facilitate the development of

leadership development throughout the accounting curricula, we offer the RWA schema as guidance

(Figure 1) for educators seeking to embed the scaffolding of professional skills development together

with structured forethought and post-activity reflection through the stages of introduction through to

mastery. Multiple study 'touchpoints' of professional skills development would ensure such skills receive

the same value relevance as core discipline knowledge receives in accounting courses. Accounting

course structures embedding scaffolded professional learning ought to be a foremost consideration

during periodic, whole-of-course reviews which are required to be undertaken by regulators in different

jurisdictions.

We acknowledge that these findings are limited by self-selection and are likely biased towards the more experienced/extroverted students in our cohort. We hasten to add that this study suffers from a limited sampling frame, so the generalisability of results should be approached with caution. To address these limitations, and in light of the urgent need for strong and innovative leaders in political, business and accounting education, the researchers call for support of our findings by surveying and interviewing a broader cohort of accounting students, across a number of jurisdictions, in a more robust trial by applying the RWA schema presented in this study.

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Table 1: Respondents' attributes and data on experience

Attributes	Leadership-in-teams workplace experience (identifiers removed)	Leadership-in-teams educational experience (identifiers removed)
Desire, Female, Age 23 Chinese (Hong Kong)	I am an employee in sushi shop……. [I think] teamwork is even more important in small companies. I have just been promoted to supervisor in the workplace.	In units, I prefer if someone else takes the leadership role. If no one else wants to do it, I will have to do it…. [I have had approximately] 15 teamwork experiences in different units at XX and XX.
Karen, Female, Age 27 Vietnamese	I have experience in teamwork as an intern in business. I currently do part time work in a sushi shop. I've not had any leadership experience in the workplace.	Almost all the units I have done [at XX] had a teamwork component. I did my undergrad units in France. I would say between 15 and 20 units [over both courses] had teamwork.
Terry, Female, Age 21 Bangladesh	I worked at the stock exchange in Bangladesh - as intern during my under-graduate studies. After undergrad, I was also an intern at Slumberland. I was still very young then - very young. I have no leadership experience in the workplace.	[I have done approximately] 10 units with teamwork. [I] will take leadership when there is nobody better. For example, this tax module - he did the job amazingly. I was extremely happy with what he did.
Mark, Male, Age 32 Chinese (Mainland)	[I have] quite a lot of experience in the workplace. [I] worked [for] 9 years in China, of which at least 6 years at Deloitte - China. I led a small team of 4 to 5 full time people.	[I have done teamwork in] 5 postgraduate [units] at XX and a little bit in China - perhaps another 5 maximum at undergraduate in China. Not more than 10 units…. I think I adopted leadership roles in my group assignments at XX.
Lisa, Female, Age 33 Chinese (Mainland)	I have experience in teamwork in the work environment. I am [was] an internal auditor. I am [was] a small team leader in that group - 3M [in] China.	[I have had] no teamwork in China during my undergraduate studies - very little. At XX I have had teamwork experience in roughly 8 units…. you are the group leader, no. We separate the responsibilities for the work and after finishing our part we will organise it together.
Maureen, Female, Age 28 Chinese (Mainland)	I have 2 years' working experience at Deloitte. I did not play any leadership role at Deloitte. I was only there for 2 years. I was only an associate.	[I have done] my undergraduate studies in China - little experience in China in teamwork. At XX most units have teamwork. I have very little experience in leadership in teamwork at University. Being an international student, my English is not so good. Normally students with good English take [on] leadership roles.
Riana, Female, Age 32 China (Shanghai)	I have teamwork experience in Honeyware, Shanghai - a large American company. It is a very big company. About 3,000 people work for the company in that area. I was working in the financial department - the disbursement team. I was the team leader with 8 people working with me.	[In my] undergraduate studies in China - no teamwork. I have done 10 units at XX, most of which has a teamwork component…. No, I did not take any leadership responsibility because I don't want [to]. I will let the other students do the leadership, because I was the leader [in the workplace].
Cas, Male, Age 30	About 10 years' experience in the commercial, retail and business environment …… I did a leadership program through a previous employer,	I did my undergraduate studies at XX…. Within all the subjects I have done, there was maybe 6 to 7 that required group work. I have another 6 that are left that may

Australian (Distance)	six or seven sessions with some outside consultant......I think it may have helped somewhat in my teamwork in study units in giving me confidence to know that I can get in and do stuff.	require some more group work. In probably half of my units I took a leadership role. In the latest one, I didn't, until basically right towards the end.
Leon, Male, Age 30 Australian	I would say I have been involved in teamwork for about 8 - 9 years in working environments -pretty much all the time - but not any project type work. I was also involved in small teams in infrastructure, sort of small 2-person teams where I received instructions and had to report back…. I have not really had any formal training in teamwork, but I have had some group events where we did team building exercises.	It was ages ago when I did Bachelors in IT. There was only 2 -3 units where we did teamwork. We did one major teamwork project at the end, but mostly it was individual assignments. In the MPA it is different. Pretty much every unit involves some form of teamwork. Some are a bit heavy on it. On average, I would say 50% of our assessment carry some element of teamwork. I would say, without sounding arrogant, I carried leadership roles in most of the units where we did teamwork.
Sandra, Female, Age 25 China (Mainland)	I did an internship at a bank in China. I also worked at an employment agency. I also had a part time job at McDonald's where there was a lot of teamwork. The teamwork training at McDonald's was very formal…. You have to communicate with your crew members. I was also trained in having to do teamwork when we were busy - where you have conflict with your customers. I also trained some crew members - like new crew members.	I did my bachelor's degree in China. We did not have any teamwork [laughing]. I then went to Melbourne. I did some language studies when I was there. We did do some group work. I have done 7 perhaps 8 units where we did group work or teamwork.
Susan, Female, Age 25 China (Mainland)	I worked for a year when I was in China. I was working for an education company. Our teamwork was very formal. I think the way we learned teamwork was from the working process itself…I would say I did carry leadership responsibilities in my work environment.	I did my undergraduate studies in Sydney. We did some teamwork in my bachelor's degree. So sometimes we needed to do group assignments. In econometrics especially, we needed to work together on a group project. It is hard to tell in how many units we did group work, I think every semester at least once. I would say probably 12 in total.
Fred, Male, Age 38 China (Mainland)	I used to work in a team with 100 people and a car dealership in China. That was the beginning of my leadership development. Then I worked for Mercedes Benz - China. Basically the 3rd sector I worked in is about Volkswagen. I did have some formal training in teamwork and leadership. In Mercedes.... I had modular training which will give you leadership excellence…. For Volkswagen I had even more strict training programs. We had a globally recognised leadership program.	I did a master program back in China. I would say for my Bachelor in China, I did not do much teamwork. This is my 4th MPA unit that I am doing. I have done teamwork in all the units in MPA…. Basically, yes, I would say I took leadership roles in most of the MPA teamwork activities because basically I am very old [laughing] and people basically assume that I have more experience. So, that is why they have trust, and would like me to take the lead. I would also say it is a process of learning, an opportunity to strengthen my leadership knowledge

Table 2: Synopsis of RWA strengths and weaknesses observed from interview transcripts

	Strengths observed	Weaknesses observed
Readiness to lead Students show confidence in their ability to lead	- Students with past work experience display greater self-efficacy in leadership (Most respondents) - Improving English communication skills enhance confidence in own leadership skills (Desire and Sandra)	- Students avoid leadership roles because they are not confident in their ability to lead (Mark, Terry and Riana) - Some personality types, for example introverts, find leadership roles very challenging (Karen, Cas and Sandra) - Perceived lack of technical competency prevents students from taking on leadership roles (Maureen) - a new foreign environment leads to anxiety and results in avoidance of leadership roles for young, international students (Fred)
Willingness to lead Students exhibit motivation to lead	- Students with past work experience are mostly comfortable with command-and-control models of leadership (Lisa) - Past leadership experience in the workplace supported by formal training is a strong motivation for students to accept mentoring roles (Fred)	- Self-serving bias, for example work and family commitments, prevent students from taking on leadership roles (Desire, Cas and Lisa) - Peer pressure and fear of being blamed for poor results detract from motivation to lead (Riana and Sandra)
Ability to lead Expend energy to display the repeat of leadership skills	- Experience from teamwork in academic settings enables students primarily in transactional-transformational leadership styles (Desire) - Business simulation and work-integrated learning hold potential to improve higher-order leadership development (Lisa, Maureen and Fred)	- The Chinese schooling system focusses on individualism in achieving high marks with a perceived lack of opportunity to practise leadership skills (Mark)

Figure 1: RWA schema for embedding leadership development in accounting curricula

Readiness to lead

Determine levels of **self-efficacy (confidence)** with transactional and transformational leadership.

From interview findings, introduce **support programs** for students with low levels of confidence: For example,

- on-line learning resources
- short courses in leadership
- social learning opportunities
- reading resources
- self-evaluation activities
- reflective journals.

Willingness to lead

Students willing to lead:

Students with proven high levels of readiness resulting from leadership-in-workplace experience should **act as mentors** (relational leadership style).

Students who are not willing to lead:

For those not willing, allocate leadership roles during **in-class business simulated activities** (Information processing leadership style).

Ability to lead

Students who are able:

Introduce **work-integrated initiatives** to develop higher-order leadership skills for students proficient in traditional leadership styles (connective leadership style).

Students with limited ability:

Enable opportunities for students with limited experience in leadership to **practice** leadership roles under the auspices of **mentors** (interview finding).

Learning outcomes:
Develop a cohesive *team* structure and reflect on roles of self and peers.

Alignment with leadership learning standards:
'*Contribute* accounting expertise in a *leadership* capacity to a diverse team collaboratively providing possible solutions to an emerging and/or advanced business problem in a complex context' (ABDC, 2017).

Learning activities and assessment:
In-class business simulation and work-integrated initiatives. Structured forethought and post-activity reflection incorporating the 4 leadership styles to establish trust and mutual respect.