

THE IMPORTANCE OF THE COMPETENCES LEARNED IN THE FIRST JOB

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Abstract

This paper presents the results from a study conducted about the importance in the first job, of learned skills acquired at Business Simulation (BS) courses from the degree of Accounting and Administration at ISCAP / IPP. BS courses are part of the curriculum of the Accounting and Administration degree since 2003 and are an alternative to the internship to have access to the National Chamber of Accountants. In these courses, some important skills for the accountant profession are taught. These skills and competences are in line with the ones that are defined by some of the most important international organisations in this area. One of them is AICPA - American Institute of Certified Public Accountants – that defined a set of core values and core competences that Certified Public Accountants must have to perform their job [1]. This research had a qualitative approach in which semi-structure interviews were conducted to BS former students that had already started their first job. The interviews followed a structure that intends to understand some important topics, such as learned and not learned (but important) skills and competences, and strengths and weaknesses of the courses. From previous studies, we obtained information from the students' perception of general and specific skills and competences before entering the job market. The results obtained over the last years were very favourable in terms of the skills learned and the methodology used. BS courses are provided in a simulated business environment with a learning by doing approach. The present study intends to complement and reinforces in practice the results obtained previously, since the interviewees are no longer students, but professionals. The results demonstrate that former students value in their job learned skills during BS courses, such as teamwork, communication skills, time planning and management. As they have contact with other ERP (Enterprise Resource Planning) systems, they also pointed out the need to change the non-user-friendly software in BS courses. Nevertheless, they admit the most important in BS courses learning activities were not the means (software and hardware), but especially the aims (the acquired skills and competences).

Keywords: Accountant, Business Simulation, First job, Learning by doing, Learned Skills, Accounting education.

1 INTRODUCTION

This research arises from the need to analyze the impact felt by alumni who attended BS courses at ISCAP - IPP. Thus, all students interviewed are already in the labour market and thus can give us information about their professional experiences and relate them to the academic experience, especially the skills acquired during BS courses and in particular those defined by the AICPA.

The paper is organized in six sections. The present section is the introduction. The second section will provide a brief literature review about the business simulation and the learning by doing approach. The third section will be dedicated to methodology. In the fourth section it will be explained the BS at ISCAP-IPP. The fifth section we will analyse and discuss the results. The last section we will present conclusions.

2 BRIEF LITERATURE REVIEW

The profession of accountant and of other jobs connected to management area are regulated by specific organizations. For example, the accountant professional in Portugal is regulated by the Order of Certified Accountants, that is also a IFAC (International Federation of Accountants) member. Nowadays, this professional needs a lot of specialization and knowledge in several areas such as, financial accounting, taxation, labor law, commercial law, management accounting and ethics, just to mention a few.