Analysis of Skills Acquired by Auditing Students Through the Project-Based Learning Approach

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Abstract: This study aims to contribute to practical teaching and learning approaches adopted in institutions of higher learning to ensure that students acquire the skills required of them in the workplace. It is imperative that higher learning institutions adopt teaching and learning approaches that will equip students with skills required for the workplace. Therefore, this study analyses the project-based learning approach, to determine whether Auditing students will acquire the skills required of them in the workplace as auditors. Higher learning institutions are a platform where students should be prepared for the workplace. Thus, it is necessary for these institutions to adopt teaching and learning methods that will ensure students have the skills required of them in the workplace. Traditional teaching and learning methods often limit the learning of students to the theoretical knowledge based on prescribed textbooks, which is not likely to respond to the skill-set required in the workplace. This study will investigate the skills acquired by students through the project-based learning approach. These skills will then be mapped to the skills required for auditors in the workplace. This is done to determine whether through the project-based teaching and learning approach, Auditing students will acquire the skills required of them in the workplace as auditors. This is going to be achieved through the mixed research methods where the skills required of Auditing graduates are extracted from analysing documents, and the results are quantitative in nature. The study established that through the project-based learning approach, Auditing students would develop up to eighty nine percent (89%) of the skills required of them. The remaining eleven percent (11%) represents only one element of skills, which is visual skills. This study joins an ongoing debate in academia about incorporating practical elements in modules to enhance students' understanding and success. These factors may be critical when students enter the workplace.

Keywords: Auditing students, Auditors, Audit profession skills, Project-based learning approach

1. Introduction

It is to no surprise that employers are looking for employees that are work ready, that is, equipped with all the necessary skills they need to be competent professionals (Kahu & Nelson, 2018). With higher learning institutions being the last stop for students before they enter the workplace, they have the responsibility of preparing students for the workplace by equipping them with the skills required therein (Eliyasni, Kenedi & Sayer, 2019; Mbithi, Mbau, Muthama, Inyega & Kalai, 2021). On the other hand, it has been established that there is a gap between what students learn in institutions of higher learning and what is required of them in the workplace (Asonitou & Hassall, 2019; Guo, Saab, Post & Admiraal, 2020). The suspected reason for this worrisome fact is the traditional teaching and learning approach where the teacher is just a transmitter of knowledge and students are the receptors thereof (Guo *et al.,* 2020).

Traditional teaching and learning methods often limit the learning of students to the theoretical knowledge based on prescribed textbooks, which is not likely going to respond to the skill-set required of graduates in the workplace (Sasson, Yehuda & Malkinson, 2018). Among the skills identified as lacking in students as they enter the workplace are soft skills (Asonitou & Hassall, 2019). It was further indicated that teaching and learning approaches that are more reflective of the real place of work must be adopted in institutions of higher learning, in order to better prepare students for the workplace (Asonitou & Hassall, 2019).

Auditing, just like any other profession in the workplace, demands that those that enter the profession are well equipped, not only with the textbook knowledge, but also with the required skills so that the quality of the profession is at an acceptable level (Nguyen, Hau, Do & Thao, 2020; Gunarathne, Senaratne & Herath, 2021). It is unfortunate that a

lack of sufficient facilitation of skills development has been identified in entry-level auditors (Plant, Barac & Sarens, 2019; Steyn, 2021). This is a cause for concern for higher learning institutions, which play a significant role in preparing Auditing students for the workplace (Plant *et al*., 2019; Gunarathne *et al*., 2021). For this reason, it is critical that institutions of higher learning should adopt teaching and learning approaches that will best facilitate the development of skills required of auditors (Steyn, 2021).

2. Literature Review

Graduates are required to possess skills that will assist them to navigate the professional space (Ahmed & Kannaiah, 2018; Wyness & Dalton, 2018). In the same way, the Auditing profession requires a variety of skills in Auditing graduates, which institutions of higher learning must endeavour to understand in order to understand the needs of the market (Gunarathne *et al*., 2021). Therefore, Auditing educators in institutions of higher learning need to adopt teaching and learning approaches that will facilitate the development of such skills (Steyn, 2021). In addition, the skills required of Auditing professionals necessitates that educators in institutions of higher learning diversify their teaching approaches (Ahmed & Kannaiah, 2018).

The skills that are sure to create space for an Auditing graduate in the Auditing profession and ensure career success are technical skills as well as soft skills (Cunningham & Stein, 2018; Plant *et al*., 2019; Nguyen *et al*., 2020). In addition to these skills, future auditors are required to uphold ethical values, be creative and be able to adapt to change (Nguyen *et al*., 2020).

The continual evolvement of technology has resulted in the enhancement of computers among other things (Rice, Hagen & Zamanzade, 2018). All these advancements have resulted in automation of work tasks and have caused the world of work to continue to change ever since the first industrial revolution (Zhang, Dai & Vasarhelyi, 2018). Just Like many other industries, the Auditing profession is also affected by the ever-evolving technology and digitisation, which requires upskilling in order to remain relevant in the digital world (Zhang *et al*., 2018).

Future auditors need to be able to make use of critical electronic spreadsheet functionalities, create electronic working papers and analyse data

amongst other things (Cunningham & Stein, 2018; Hunter, Alberti, Boss & Thibodeau, 2020). Auditors often have to detect irregularities in risk factors in client data, for further substantive testing, and this is one of the areas where technical skills are most useful (Cunninham & Stein, 2018).

Despite the achievement of success rates by institutions of higher learning, the question is whether these institutions equip students with the skills required to face the ever-changing place of work caused by the technology (Kahu & Nelson, 2018). It was established that despite the fast improving technology, the institutions of higher learning are still confined to traditional teaching and learning approaches, and technological advancements are only limited to teaching aids (Oke & Fernandes, 2020).

Entry-level auditors are required to be able to apply soft skills effectively (Tan, 2019; Nguyen *et al*., 2020; Plant *et al*., 2019). Accordingly, educators in institutions of higher learning need to invest in teaching and learning approaches that will effectively facilitate the development soft skills, as Auditing graduates need them in the workplace (Plant *et al*., 2019, Eliyasni *et al*., 2019). Soft skills are also referred to as generic skills, and they include skills such as communication skills, teamwork, analytical skills, problem solving skills, critical thinking skills, oral skills, visual skills and aural skills (Nguyen *et al.,* 2020; Gunarathne *et al*., 2021). Oral skills and aural skills are actually part and parcel of communication skills, as one is required to be able to both listen well and speak clearly and concisely in order to communicate effectively with other parties (Rahman & Maarof, 2018; Bakar, Noordin & Razali, 2019; Indeed, 2021).

There is currently a pronounced emphasis on the critical thinking skill in the Auditing profession and that is because auditors will not be able to adapt to the ever-evolving technology driven workplace if they are not critical thinkers (Terblanche & De Clercq, 2019). The fact that society at large is digitised, means that skills demanded in the workplace will continue to change throughout one's career, and as such, auditors need to be able to adapt to these changes (Eliyasni *et al*., 2019; Müller & Mildenberger, 2021).

The traditional teaching and learning approach is a method whereby the educator transmits knowledge and the student is a receptor thereof (Guo *et al*., 2020).

This approach is good for the development of hard skills, that is, the theoretical knowledge of a subject in question (Nguyen *et al*., 2020). However, it is the case as proven by previous research that it is difficult to develop soft skills and technical skills through this approach (Guo *et al*., 2020). The traditional teaching and learning approach is therefore the reason for the gap between the skills developed by institutions of higher learning and the skills required of graduates in the workplace (Guo *et al*., 2020).

There is a need for educators to shift from teaching approaches that are educator centered to those that are student centered (Ahmed & Kannaiah, 2018). Project-based learning is one such approach that can be adopted by institutions of higher learning (Guo *et al*., 2020). Project-based learning is described as a teaching and learning method that is student driven, interdisciplinary, collaborative and technology centered (Hussin, Jiea, Rosly & Omar, 2019). With this approach, the teacher requires students to work as a team in order to solve real-life problems during the process of knowledge integration, application and construction (Shin, 2018; Tan, 2019; Guo *et al*., 2020). Throughout the process, students are actively involved in the process of learning and they learn by doing (Zhang, 2019; Putra, Sumarmi, Deffinika & Islam, 2021). Teachers and their assistants, who play the role of clients in a case study, normally act as facilitators who provide feedback and support to students to aid their process of learning (Guo *et al*., 2020).

Project-based learning affords students an opportunity to partake in a context that mirrors a real professional scenario, which stimulates interest in the participant (Guo *et al*., 2020; Putra *et al*., 2021). It is also considered a teaching approach that improves student learning, especially in higher education (Guo *et al*., 2020). In addition to this, students' curiosity, open-mindedness and cooperation with others are among the notable things that were developed through project-based learning (Admawati & Jumadi, 2018). What is more, project-based learning has also benefited low performing students in a significant manner, and has bridged the achievement gap (Shin, 2018; Admawati & Jumadi, 2018).

The project-based learning approach has yielded more positive results on students' academic performance in comparison to the traditional learning approach (Chen & Yang, 2019). It has been established that in addition to improving students'

attitude, project-based learning has also improved the development of students' knowledge, creativity and most importantly, skills (Shin, 2018; Admawati & Jumadi, 2018; Guo *et al*., 2020). Skills are an ability to apply theoretical knowledge in a real-life-scenario (Nguyen *et al*., 2020; Pérez & Rubio, 2020).

Previous studies have revealed that the most effective tools for learning soft skills are case studies and collaborative learning, which fits right into the description of the project-based learning approach (Tan, 2019; Keevy, 2020). For example, with a project-based learning approach, students are required to find real solutions to problems that mimic the real workplace, which develops problem-solving skills (Guo *et al*., 2020). The process of problem solving involves the application of creativity and critical thinking skills, as well the ability to analyse a problem thoroughly, which means students develop problem solving skills, critical thinking skills and analytical skills, all at the same time (Eliyasni *et al*., 2019). Previous studies have indicated that after the application of a project-based learning process students report that they are better at communicating and collaborating with other students, which is teamwork (Vogler, Thompson, Davis, Mayfield, Finley & Yasseri, 2018; Chemborisova, Litinski, Almetkina & Bulankina, 2019; Guo *et al*., 2020).

Results from previous studies established that students who were taught through the project-based learning approach had a significant advantage at the skill of critical thinking compared to those taught through the traditional learning approach (Sasson *et al.,* 2018). Critical thinking skills are developed even better when the project-based learning approach is applied in conjunction with the blended learning approach (Eliyasni *et al*., 2019). Blended learning is a teaching and learning approach whereby face-to-face instruction is combined with computer-mediated instruction (Galvis, 2018; Eliyasni *et al*., 2019; Suartama, 2019). One of the definitions of project-based learning approach refers to it as being technology centered, which means through this approach, students are afforded the opportunity to acquire technical skills (Han *et al*., 2015).

3. Theoretical Framework

Literature reveals that there is a skills gap between skills developed in institutions of higher learning and skills required by employers in Auditing graduates entering the profession (Asonitou & Hassall,

2019; Guo, Saab, Post & Admiraal, 2020). These skills are said to secure employment for Auditing students and ensure career success (Cunningham & Stein, 2018; Plant *et al*., 2019; Nguyen *et al*., 2020). Therefore, it is crucial for educators in institutions of higher learning to take necessary measures to bridge this gap, seeing that these institutions are a platform that prepares Auditing students for the workplace (Plant *et al*., 2019; Gunarathne *et al.,* 2021; Steyn, 2021). In order to achieve this, institutions of higher learning need to adopt teaching and learning approaches that will best facilitate the development of the required skills in Auditing students (Steyn, 2021). It is in this manner that institutions of higher learning will produce work ready future auditors. Meaning graduates who enter the Auditing profession do not only have good grades, but they are also adequately skilled, making them competent.

At present, Auditing Educators in institutions of higher learning follow the traditional teaching and learning approach, which is not adequate to develop the skills required in the Auditing profession (Sasson, Yehuda & Malkinson, 2018; Guo *et al*., 2020). Literature critics the traditional teaching and learning approach where the educator is just but a transmitter of knowledge and the students are but receptors thereof (Guo *et al*., 2020). This approach is also said to be educator centered instead of student centered (Guo *et al*., 2020). Literature further highlights the need for a shift from teaching and learning approaches that are educator centered to those that are student centered (Ahmed & Kannaiah, 2018). In addition, traditional teaching and learning methods often limit the students' learning to the theoretical knowledge based on prescribed textbooks, which is not likely to respond to the skill set required in the workplace (Sasson, Yehuda & Malkinson, 2018). Therefore, based on the discussion above, the traditional teaching and learning approach can be established as the reason for the existing gap between skills required in the Auditing profession and the skills developed in Auditing students (Guo *et al*., 2020).

Previous research then points educators to adopting teaching and learning approaches that mirror the real-life workplace, so that students are better prepared for it (Asonitou & Hassall, 2019). Project-based learning is one such approach (Hussin, Jiea, Rosly & Omar, 2019; Zhang, 2019; Putra, Sumarmi, Deffinika & Islam, 2021; Guo *et al*., 2020; Putra *et al*., 2021).

4. Methodological Approach

There is a gap between the skills currently developed in Auditing students by higher learning institution and the skills required of Auditing graduates by employers (Asonitou & Hassall, 2019; Guo, Saab, Post & Admiraal, 2020). The objective of this study is to establish whether through the project-based learning approach, Auditing educators in institutions of higher learning will best facilitate the development of skills required of Auditing students in the Auditing profession.

In order to achieve the above-mentioned objective, mixed research methods were applied. Mixed methodology is known as the merging of qualitative and quantitative research methods in order to achieve research objectives (Hlongwane, 2020). This study applies a qualitative method to collect data, and this method is called document analysis. Document analysis is a technique for collecting documents and analysing them in order to obtain information from them (Dalglish, Khalid & McMahon, 2020). The researcher systematically analyses the literature that outlines skills required for Auditing students, as well as literature that outlines the skills that students can develop through the project-based learning approach. As such, documents will be analysed.

The skills required of Auditing students in the Auditing profession are then mapped against the skills that students can develop through the project-based learning approach. The mapping is conducted to determine whether the skills required of Auditing students will be developed through the project-based learning approach. The results of the mapping are quantitative in nature as they represent the extent to which the skills required of Auditing students will be developed through the project-based learning approach as a percentage. The percentage is calculated as the number of skills developed through the project-based learning approach in relation to the total number of skills required of Auditing students. Therefore, the exploratory sequential design was adopted in this study. Exploratory sequential design is a design whereby qualitative exploration yields quantitative results (Hlongwane, 2020). Thus, mixed research method is applied, which is, the research approach is a mix of qualitative and quantitative research methods. The results of the mapping will be represented as a percentage.

The percentage is calculated as the number of skills developed through the project-based learning approach in relation to the total number of skills required of Auditing students. The Auditing skills developed through the project-based learning approach is therefore calculated using the formula below:

$$X = \frac{Y}{Z} \times 100$$

X = Percentage of skills required of auditors developed through the project-based learning.

Y = Number of skills required of auditors that can be developed through the project-based learning approach.

Z = Total number of skills required of auditors.

5. The Mapping of Skills Required of Auditing Students Against the Skills that Students Can Develop Through the Project-Based Learning Approach

The aim of the study is to determine whether the skills required of Auditing graduates can be developed through the project-based learning approach. Skills that employers require Auditing students to possess when they enter the Auditing profession are presented in the first column of Table 1. These skills were extracted from existing literature that addresses skills required of entry-level auditors, through the process of document analysis. In the second column of the table, the mapping takes place. The mapping was conducted by answering 'Developed' or 'Not developed' in the second column next to each skill required of Auditing graduates. 'Developed' means the corresponding skill in the first column can indeed be developed through the project-based learning approach. 'Not developed' means there is no evidence that proves that the corresponding skill in the first column cannot be developed through the project-based learning approach. The answers given are based on the review of literature cited in this paper in section 2.3. The particular text from section 2.3 that inform these answers are quoted as well in the second column of Table 1. The skills that can be developed through the project-based learning approach were extracted from existing research (as set out under 'literature review' section based of project-based learning approach.

In Table 1 on the next page, skills that employers require Auditing students to possess when they enter the Auditing profession are mapped against the skills that can develop through the project-based learning approach.

6. Results

According to the literature referred to in this paper, the following were established regarding the project-based learning approach:

• This learning approach is student centered instead of educator centered, whereby educators do not just administer information but students learn by doing (Guo *et al*., 2020).

• With this learning approach, students are afforded an opportunity to work with a scenario that mirrors a real-life work scenario (Shin, 2018; Tan, 2019; Guo *et al*., 2020).

• The benefits of this learning approach are as follows:

   » Student learning is improved (Guo *et al*., 2020).

   » It develops curiosity, open-mindedness, and the ability to cooperate with others (Admawati & Jumadi, 2018).

   » It is able to improve students' attitude towards a learning subject and enhance creativity (Shin, 2018; Admawati & Jumadi, 2018; Guo *et al*., 2020).

   » It bridges the gap between high performing students and low performing students, that is, the achievement gap (Shin, 2018; Admawati & Jumadi, 2018).

• The following skills can be developed in students if the project-based learning approach is applied:

   » Problem solving skills.
   » Critical thinking skills.
   » Analytical skills.
   » Communication skills (including oral and aural skills).
   » Teamwork.
   » Technical skills.

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Table 1: Skills Required for Auditors

Skills Required for Auditors	Skills Developed Through The Project–Based Learning Approach
Technical skills (Developed)	"One of the definitions of project–based learning approach refers to it as being technology centered, which means through this approach, students are afforded the opportunity to acquire *technical skills* (Han et al., 2015)."
Soft Skills	
Communication skills (Developed)	"Previous studies have indicated that after the application of a project–based learning process students report that they are better at *communicating* and collaborating with other students, which is teamwork (Vogler, Thompson, Davis, Mayfield, Finley & Yasseri, 2018; Chemborisova, Litinski, Almetkina & Bulankina, 2019; Guo et al., 2020)."
Teamwork (Developed)	"Previous studies have indicated that after the application of a project–based learning process students report that they are better at communicating and collaborating with other students, which is *teamwork* (Vogler, Thompson, Davis, Mayfield, Finley & Yasseri, 2018; Chemborisova, Litinski, Almetkina & Bulankina, 2019; Guo et al., 2020)."
Analytical skills (Developed)	"The process of problem solving involves the application of creativity and critical thinking skills, as well the ability to analyse a problem thoroughly, which means students develop problem solving skills, critical thinking skills and *analytical skills*, all at the same time (Eliyasni et al., 2019)."
Problem solving skills (Developed)	"For example, with a project–based learning approach, students are required to find real solutions to problems that mimic the real workplace, which develops *problem solving skills* (Guo et al., 2020)." "The process of problem solving involves the application of creativity and critical thinking skills, as well the ability to analyse a problem thoroughly, which means students develop *problem solving skills*, critical thinking skills and analytical skills, all at the same time (Eliyasni et al., 2019)."
Critical thinking skills (Developed)	"The process of problem solving involves the application of creativity and critical thinking skills, as well the ability to analyse a problem thoroughly, which means students develop problem solving skills, *critical thinking skills* and analytical skills, all at the same time (Eliyasni et al., 2019)." "Results from previous studies established that students who were taught through the project-based learning approach had a significant advantage at the *skill of critical thinking* compared to those taught through the traditional approach (Sasson et al., 2018)."
Oral skills (Developed)	"*Oral* and aural skills are part and parcel of communication skills, as one is required to be able to both listen well and speak clearly and concisely in order to communicate effectively with other parties (Rahman & Maarof, 2018; Bakar, Noordin & Razali, 2019; Indeed, 2021)" **Note**: Extracted from section 2.1. of this paper.
Visual skills (Not Developed)	–
Aural skills (Developed)	"Oral and *aural skills* are part and parcel of communication skills, as one is required to be able to both listen well and speak clearly and concisely in order to communicate effectively with other parties (Rahman & Maarof, 2018; Bakar, Noordin & Razali, 2019; Indeed, 2021)" **Note**: Extracted from section 2.1. of this paper.

Source: Own analysis

The objective of this study was to determine whether the skills required of Auditing students will be developed through the project-based learning approach. Below are the skills that are required of Auditing graduates as extracted from literature:

- Technical skills.
- Communication skills.
- Teamwork.
- Analytical skills.
- Problem solving skills.
- Critical thinking skills.
- Oral skills.
- Visual skills.
- Aural skills.

The critical thinking skills as per literature are greatly emphasised as important for future auditors. This is because this skill affords one the ability to adapt to the rapidly developing technology, which is a requirement in this age where work is mostly digitised. The mapping in Table 1 (refer to section five (5) of this paper) was conducted to determine the extent to which the skills required of Auditing students will be developed through the project-based learning approach. Total number of skills required for auditors is nine (9). Out of the nine (9) skills, eight (8) skills required for auditors that can be developed through the project-based learning approach. Therefore, the percentage of skills required for auditors that can be developed through the project-based learning approach is:

$$\frac{8}{9} \times 100 = 89\% \text{ (eighty nine percent)}$$

The eleven percent (11%) reminder is just one skill, that is, visual skills.

Figure 1 below represents the results of the mapping referred herein.

7. Conclusions and Recommendations

The project-based learning approach is an approach that was identified as one that is student centered instead of educator centered. Moreover, this approach stimulates interest, enhances understanding and creative thinking. More importantly, through the project-based learning approach, Auditing students can develop up to eighty nine percent (89%) of skills required of auditors in the Auditing profession. The eleven percent (11%) reminder is just one skill, that is, visual skills. In addition, the skills required of auditing professionals necessitates that educators in higher learning institutions diversify their teaching approaches. Therefore, this study recommends that higher learning institutions should adopt the project-based learning approach in Auditing education and combine it with blended learning. The combination of the approaches are recommended because it was established through literature that

Figure 1: Skills Developed Through the Project Based Learning Approach
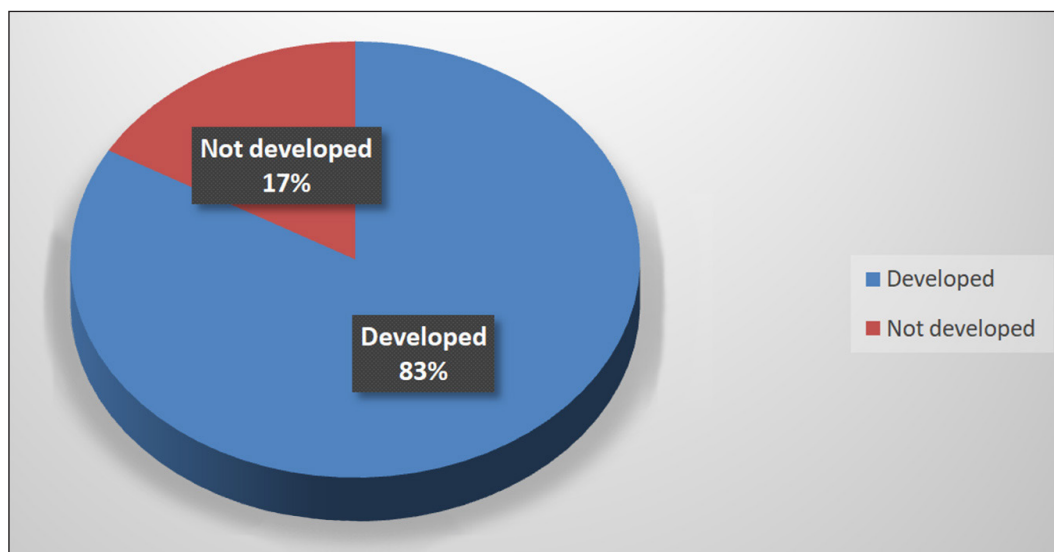
Source: Authors

the two approaches combined develop critical thinking skills at an even better note. Educators can also find innovative ways to incorporate in their teaching and learning, in order to facilitate the development of visual skills. This will ensure all the skills required for auditors are developed in Auditing students and thus will enter the Auditing profession work ready.

8. Areas for Future Research

This paper was a systematic review of literature that enabled the researcher to make the conclusion that institutions of higher learning should adopt the project-based learning approach in Auditing education. This is to ensure that Auditing graduates enter the Auditing profession well prepared, equipped and competent. In the future, Auditing lecturers can conduct an empirical study whereby the project-based learning is actually applied, to determine that indeed Auditing students do acquire up to eighty nine percent (89%) of the skills required of them in the workplace. Auditing lectures can further combine the application of the project-based learning approach with the blended learning approach as recommended in this study. The combination of the two approaches can assist in testing whether the development of the critical thinking skill is on a high level compared to when the approaches are not used in combination.

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