



The impact of structured critical reflection for career development among undergraduate accounting students

Erin Twyford¹ and Bonnie Amelia Dean²

Corresponding author: Erin Twyford (etwyford@uow.edu.au)

¹ School of Business, University of Wollongong, Wollongong, Australia.

² Learning, Teaching & Curriculum, University of Wollongong, Wollongong, Australia.

Abstract

The growing emphasis on employability within higher education reflects a strategic shift toward developing reflective practitioners equipped for the demands of a dynamic workforce. This study investigates the potential of iterative, structured, critical reflection for enhancing career development learning (CDL) among undergraduate accounting students. Through the integration of intentionally designed reflective writing tasks, this research explores how critical reflection can develop undergraduate accounting students' metacognitive capabilities, self-awareness, and adaptability. Findings suggest that repeated engagement with structured reflection not only supports students' personal and professional growth but also deepens their understanding of learning behaviours and career trajectories. Notably, the study reveals that students' career motivations, which are often shaped by familial expectations, work-life balance considerations, and external pressures, can be surfaced and explored through reflective practice. This study demonstrates how reflection is an essential, embedded practice for cultivating reflective professionals.

Keywords career development learning; critical reflection; professional skills development; work-life balance; graduate employability; undergraduate accounting students

Introduction

In recent years, the integration of employability-focused initiatives within higher education curricula has gained significant traction, reflecting a growing recognition of the need to better prepare students for the complexities of the modern workforce (Bridgstock & Jackson, 2019; Harris-Reeves et al., 2024; Rana et al., 2023). These initiatives span a broad spectrum—from structured industry placements to embedded, job-ready activities—each designed to enhance students' career readiness and support their transition into professional roles. When scaffolded effectively across subjects and throughout degree programs, such initiatives can cater to diverse student cohorts, fostering the development of essential skills, confidence, and adaptability (Harris-Reeves et al., 2024). This focus has become increasingly important as labour markets undergo rapid technological, regulatory, and socio-economic shifts, requiring graduates not only to demonstrate technical competence but also to navigate uncertainty, evolving professional identities, and complex career trajectories. Among these strategies, Career Development Learning (CDL) has emerged as a particularly impactful approach, helping

students contextualize their academic experiences within their future career trajectories (Quintero Rodriguez et al., 2025).

Despite the demonstrated value of CDL, its implementation across disciplines remains uneven. While some educators incorporate CDL strategies into their teaching, these efforts are often informal, unstructured, or limited to dialogic engagement (Dean et al., 2022). Calls for a more systematic, university-wide approach to embedding CDL across core curricula have highlighted the need for discipline-specific adaptations (Quintero Rodriguez et al., 2025; Rana et al., 2023). The specific problem this paper addresses is the lack of structured, embedded CDL within undergraduate accounting education, despite mounting evidence that the profession requires reflective, adaptable graduates who can integrate technical learning with broader career competencies. Accounting, in particular, continues to lag behind other disciplines in adopting career-focused pedagogies (Twyford & Dean, 2024a), and reflective practice, although well established in the broader CDL literature, is underutilised as a means of supporting accounting students' identity formation, metacognition, and career adaptability. This gap is particularly concerning given ongoing transformations in the accounting profession and the need for graduates who can respond strategically to regulatory, technological, and workload pressures. The consequence of these under-developed reflective and career-management capabilities is that many accounting students feel ill-equipped to interpret labour-market expectations, articulate their emerging professional identities, or make informed career decisions, posing a risk to graduate employability and to the profession's ability to attract and retain talent in a period of rapid change (Hayes et al., 2022; Adelopo et al., 2017).

To respond to this gap, the present study investigates the role of structured written reflection as a CDL strategy within accounting. We embedded a series of reflective writing exercises across a core second-year accounting subject to develop students' metacognitive awareness, self-reflection, and professional adaptability, competencies increasingly recognised as essential for employability (Römgens et al., 2019). Our pedagogical approach was grounded in the recognition that technical expertise, while foundational, is no longer sufficient to meet the evolving demands of contemporary accounting practice (Hayes et al., 2022; Twyford & Dean, 2024b). By fostering reflective capabilities, we sought to support students in making meaningful connections between their academic experiences and future professional identities.

The paper proceeds by reviewing the literature on CDL and reflective practice to explore the role of reflection as a pedagogical strategy within accounting education. Throughout this paper, the term 'reflection' is used synonymously with 'critical reflection.' It then outlines the research methodology and context. The findings and discussion sections underscore the value of structured, critical reflection in enhancing students' CDL. The paper concludes with practical recommendations for accounting educators, emphasising the broader implications for student preparedness and alignment with industry expectations.

The value of career development learning

Throughout higher education disciplines, the concept of CDL has evolved in response to the growing need to equip students with the skills, knowledge, and experiences necessary to navigate shifts and preferences throughout their career journey (Watts, 2006). CDL refers to a process of self-management and includes a range of tools and reflective activities that can occur alongside experiences, such as work-integrated learning (Jackson, 2017), curriculum-based activities (Dean et al., 2022; Glover-Chambers et al., 2024) or experiences outside of curricular in extra- or co-curricular activities (Jackson & Dean, 2023). Reflective activities such as fostering self-awareness are central to navigating an authentic career path (Jackson, 2017). This involves recognising personal values, interests, strengths and skills that contribute to developing career identity (Artess et al., 2017; Bridgstock, 2009; Watts, 2006).

CDL has long been recognised as extending beyond workplace or industry-specific contexts to encompass a broader awareness of psychosocial, cultural, and contextual influences. These include familial expectations, geographic location, and political environments, all of which can shape individuals' career choices and priorities (Watts, 2006). CDL activities often involve practical career management tasks, such as using career planning tools, articulating personal goals, crafting résumés, developing professional profiles, and analysing job advertisements, that help students align their interests with their emerging career identities (McKenzie et al., 2021). Career interventions have been shown to produce meaningful effects, with participants typically achieving better career outcomes than those who do not receive an intervention (Whiston et al., 2017). CDL can also be facilitated through metacognitive tasks that foster students' awareness of their personal forms of capital (Williams et al., 2015) while also supporting reflection on self-development, self-efficacy, and emotional regulation (Römgens et al., 2019). Drawing on Healy's (2023) integrative pedagogy of careers and employability learning, reflection can be understood as a psycho-social and processual practice through which learners make meaning of their experiences within specific personal, social, and institutional contexts. Through reflective, dialogical, and narrative engagement, learners integrate theory with lived experience, supporting identity formation, agency, and critically informed career development rather than the acquisition of employability outcomes alone.

Yet despite the profession's longstanding commitment to lifelong learning and continuous professional learning (Lindsay, 2016), reflective practices oriented toward CDL remain under-researched and unevenly embedded in undergraduate accounting curricula. Although literature highlights the changing nature of accounting careers and the associated need for career management (e.g. Thaller et al., 2024), what is less well known is how students engage in reflective, dialogical processes to make meaning of their experiences—processes that Healy's integrative pedagogy identifies as central to developing career identity, agency, and self-authorship. This gap is especially concerning given the increasing complexity and rapid change facing the profession, which demand resilient, agile graduates who can narrate their career trajectories and make informed, adaptive decisions (Twyford & Dean, 2024a). Without structured, reflective CDL, such as scaffolded narrative tasks, dialogic feedback, and work-integrated learning reflections, programs risk failing to engage emerging accountants in meaningful career conversations, undermining talent attraction and retention and, ultimately, the profession's long-term viability and relevance. In response, scholars have called for renewed research and pedagogical innovation that place reflection at the core of accounting education's contribution to graduate employability (Hayes et al., 2022).

Reflection as necessary for career development

Reflection functions as a critical pedagogical tool in career development learning, enabling learners to critically evaluate experiences, integrate theory with practice, and inform purposeful career decision-making. Career development literature highlights reflection as key to meaning making and construction of the dialogical self (Healy et al., 2018). Broadly, reflection has been widely recognised as a foundational learning process that deepens understanding, supports personal and professional growth, and fosters the higher-order cognitive capabilities necessary for navigating complex and ambiguous situations (Schön, 1987, 1991). By engaging in structured reflective exercises, students can gain insights into their career aspirations, identify areas for skill development, and develop strategies for achieving their professional goals. Reflective practices have been shown to foster the development of metacognitive abilities, essential for self-regulated learning and the effective transfer of knowledge and skills from academic settings to professional contexts (Mezirow, 1991; Ryan, 2013). Incorporating structured reflection into accounting curricula enhances the connection between academic learning and its practical relevance, addressing priorities identified by both educators and industry professionals (Jackson & Meek, 2021; Twyford & Dean, 2024a).

Critical reflection emphasises the ability to question one's assumptions with a broader social and political context, leading to a transformation of oneself, one's beliefs and broader societal change

(Brookfield, 1995; Mezirow, 1991). Critical reflection follows a deeper, more complex prompting process involving stages of reflection and action (see, for example, Ash & Clayton, 2009; Kolb, 1984). Such reflective practices are promoted in workplaces for their value in enhancing positive performance, health, and well-being, as well as their collaborative effects (Kross et al., 2023). Reflective processes are important for metacognition because they facilitate self-awareness, coaching, and professional growth (Moon, 1999). Reflection pedagogy often involves structured activities or assessments around a reflective model or question prompts to engage learners in discovering and discussing their strengths and areas of improvement. These can be individual or group tasks, demonstrated through multiple mediums, such as class discussions, written blogs, journals, or reports, or oral accounts recorded on video and presented in class. Critical reflection is not intuitive; therefore, teaching students to reflect requires explicit scaffolding to engage them in active processes necessary for lifelong learning in life and work (Ryan, 2013).

In the accounting profession, while reflection may not be practised widely (Barcellos et al., 2016), it is considered significant as it affects the quality of practice, judgement and decision-making. Professional bodies, such as the American Institute of Certified Public Accountants (AICPA) (2022), the Institute of Chartered Accountants in England and Wales (2020), and the Association to Advance Collegiate Schools of Business (2018) emphasise that accountants must exhibit technical competence, professional skills, and values, including ethical behaviour, sound moral judgment, and integrity in applying their expertise (Wilkin, 2022). For instance, Australian universities seeking accreditation with professional accounting bodies must demonstrate how they achieve learning outcomes, such as '[setting] high personal standards of performance and monitoring through reflective activity and feedback from others' (International Accounting Education Standards Board, 2019, p. 46). Amid heightened scrutiny of the accounting profession, particularly regarding regulatory challenges, firm conduct, and the relevance of accounting information, the concept of the 'reflective accounting practitioner' – although long argued for – becomes a promising notion to revisit (Velayutham & Perera, 1993). This approach fosters the adaptability required to pursue professional goals in a dynamic environment and may contribute to the profession's sustained relevance and success in the face of ongoing change.

Existing research reveals nuanced applications of reflection in accounting contexts. Studies have explored reflection through work-integrated learning experiences such as internships (Lewis et al., 2021), as a mechanism for articulating employability skills (Twyford & Dean, 2024a), as a process for developing self-management and learning autonomy (Adler & Milne, 1995), and as an intervention in postgraduate courses (Brown & McCartney, 1998). What is missing is an exploration of how reflection can support CDL across a unit of study. In doing so, it would address a fundamental challenge: accounting undergraduates demonstrate markedly low critical reflection skills (Adelopo et al., 2017). Therefore, this study investigates the following research question: How does structured, critical reflection enhance career development learning for undergraduate accounting students?

Methodology

Research Context and Design

This study examines the reflections of accounting students at three key points during a second-year undergraduate course, Advanced Financial Accounting (ACCY201), which is part of a three-year Bachelor of Business degree at a regional Australian university. The course builds on foundational financial accounting knowledge and develops students' critical and analytical skills for interpreting and applying accounting standards to complex business scenarios. It also incorporates professional practice skills, including an industry-based experience. Enrolling approximately 66 students per semester, primarily domestic (83%) and majoring in accounting (88%), the course comprises a diverse cohort, with 30% of students in their final semester of study.

The course intentionally embeds career development learning in two ways, first, through a career development intervention in the form of an industry-facilitated masterclass, and second, through critical reflective assessment, promoting awareness of self, study and future career prospects.

Initial reflection: The reflective assessment is delivered in three parts across the semester. The first reflection, introduced in Week 2, prompts students to consider their motivations for studying accounting, anticipated learning, and perceived barriers to achieving their goals. Example prompts include: 'Describe your current career aspirations and how studying accounting supports them,' and 'Reflect on any external pressures or emotions related to your study of accounting.' The full list of reflective prompts can be found in Appendix 1. This task is supported by a tutorial on reflective and critical reflection practices. Students receive a marking rubric, a reflection template with prompts, and exemplars illustrating varying levels of reflective quality. This stage captured students' baseline aspirations, motivations, and perceived constraints prior to industry exposure.

Masterclass: The skills masterclass takes place in Week 6 of the 13-week semester as a four-hour, in-person workshop facilitated by industry partners. The session introduces students to key professional and employability skills, as well as the current challenges facing the accounting profession. Through interactive presentations from industry leaders, representatives from Chartered Accountants Australia and New Zealand, and local employers, students engage with contemporary topics such as artificial intelligence in accounting, the evolving role of the 'Accountant 2.0,' and practical advice on recruitment and interview processes. The masterclass serves as a catalyst for assessment tasks focused on career exploration through structured, critical reflection, enabling students to meaningfully connect their academic learning with their personal development and future professional identities.

Midway reflection: The second reflection occurs in Week 7, following the masterclass, and encourages a deeper engagement with reflective practice. Students focus on insights gained from the masterclass and how these inform their career goals and learning strategies. In class, they participate in group discussions and individual reflection activities. Prompts include: 'What study activities have you undertaken?', 'What steps have you taken toward your learning goals?', and 'Based on your evaluation of the masterclass, what strategies will you use to achieve your desired outcomes?' Reflections are shared in a supportive classroom environment, allowing for peer and tutor feedback before submission. Students receive a rubric, reflection template, and guidance to support their writing. Importantly, they revisit their initial goals, such as expected grades, to activate metacognitive processes and identify strategies for continued progress, fostering a deeper understanding of their learning journey (Schippers et al., 2020; Travers, 2022). This stage captured students' evaluative engagement with their learning strategies following industry input.

Final reflection: The third reflection is due in Week 12 and focuses on future strategies for pursuing personalised career goals and evaluating the value of reflective practice. Prompts include: 'What are your next steps toward achieving your career goals, and what have you learned from these experiences?' and 'What insights have emerged from completing the three reflections?' This final task encourages students to consolidate their learning, articulate actionable career plans, and critically assess the role of reflection in their personal and professional development. This stage captured integrative and forward-looking career positioning, enabling analysis of reflective development over time.

Across the three reflective assessments, the practice of reflection is scaffolded through online modules, a dedicated tutorial, detailed rubrics, and timely feedback. This structure enables students to progressively learn, practise, and deepen their reflective skills. As reflection often needs to be explicitly taught (Ryan, 2013), each assessment includes structured prompts to guide students in connecting their academic experiences with their personal and professional identities. Students are encouraged to pause, evaluate their learning, and consider its relevance to their future careers and sense of self. In this way, reflection becomes an integral component of CDL and is meaningfully

embedded within the curriculum (Dean et al., 2022; Glover-Chambers et al., 2024). These three reflection stages constitute the staged intervention analysed in the Findings.

Each reflection was completed individually outside class and submitted via the learning management system. The reflections were graded components of the course assessment, accompanied by detailed rubrics that articulated progression from descriptive to critical reflection. Word guidance (approximately 500–700 words per reflection) was provided to support depth without excessive length. In Week 2, students were introduced to reflective writing through a dedicated online lecture that highlighted the components of critical reflection. Prompts were open yet structured, inviting students to articulate motivations, perceived barriers, emotional responses, study strategies, and emerging career aspirations. The Week 7 reflection was positioned immediately after the industry masterclass and included both in-class dialogic discussion and individual drafting time to consolidate learning before submission. This tutorial also explicitly modelled descriptive versus critical reflection, drawing on staged prompting techniques. The final Week 12 reflection explicitly required students to revisit earlier goals, evaluate progress, and articulate forward-looking strategies. This iterative design was intended to move students beyond one-off reflection toward a developmental cycle of reflection, evaluation, and action, thereby operationalising career development learning as an ongoing, processual practice rather than a discrete activity.

Participants

The research was approved by Human research ethics committee approval from the University of Wollongong (UOWHREC 2023/065). At the time of the study, 66 students enrolled in the course were invited to participate in the study. Students could choose at the time of submission whether their reflection could form part of the data for this study by ‘opting-in’, meaning that sometimes students agreed, and at other times they did not. In total, 39 initial reflections (59% response rate), 32 midway reflections (48% response rate), and 19 final reflections (29% response rate) were gathered. These response rates are quite high compared to studies examining student reflection in employability contexts (see Cord et al., 2011; Wingrove & Turner, 2015). However, there is a noted decline in the final reflection. This attrition may have been due to the time of year, as students were preoccupied with end-of-semester exams and projects, which reduced their availability and willingness to participate.

Analysis

The analysis was guided by Braun and Clarke’s (2021) reflexive thematic analysis, which emphasises researcher interpretation as an active and iterative process. We adopted an inductive coding approach, generating initial codes directly from the data rather than applying an a priori framework derived from career development theory. This approach aligned with our exploratory aim of privileging students’ own articulations of career meaning-making within accounting education.

Coding was conducted iteratively. Each member of the research team independently engaged with the reflective data through repeated readings to build contextual understanding and identify emerging patterns of the reflections across all three stages, generating preliminary codes that captured patterns of meaning. Coding was not treated as a mechanical process but as a reflexive engagement with the data, involving movement back and forth between individual reflections and the broader dataset. As analysis progressed, earlier codes were refined, merged, or expanded to better capture emerging patterns, particularly where longitudinal shifts in reflective complexity became evident.

Theme development occurred through collaborative analytic dialogue. After initial coding, the team met to compare coding interpretations, discuss points of divergence, and identify candidate themes. Discussions focused on interpretive coherence and theoretical relevance, and themes were reviewed against the full dataset to ensure they meaningfully represented patterned responses across

participants and across the three reflective stages. Several early thematic labels were collapsed or reframed during this process to better capture developmental movement over time. Our coding approach is outlined in Appendix 2.

Researcher reflexivity was integral to the analytic process (Twyford & Dean, 2024b). As accounting educators familiar with career development initiatives, we remained attentive to the potential influence of our pedagogical commitments on interpretation. Regular analytic discussions were used to surface assumptions, question taken-for-granted interpretations, and ensure that themes remained grounded in the data rather than in normative expectations about employability or professional identity. This reflexive dialogue strengthened the credibility and transparency of the analysis.

Findings

The findings are presented in three sections: (1) Initial reflection, (2) Midway reflection, and (3) Final reflection. Core themes are presented under each section. To clarify the breadth and developmental trajectory of student responses, Appendix 2 maps the progression of themes, sub-themes, and shifts in reflective complexity across the three structured reflections.

1. Initial reflection

In Week 2, students responded to prompts inviting them to articulate their career aspirations, motivations for studying accounting, and perceived barriers or emotional pressures associated with their studies. These prompts positioned reflection around goal articulation and anticipated challenges. The initial reflection reveals that students are motivated to study accounting by both internal and external factors. Common drivers include financial security, job stability, and personal interest in numbers and problem-solving. Family influence, role models in the profession, and societal perceptions also play a significant role in shaping their career aspirations.

Career aspirations and goals

Students' career aspirations range widely, reflecting diverse motivations and influences. Students identified financial stability and success (n=24) as important factors in choosing an accounting degree. These students outlined that they sought what they perceived as a stable, high-paying job to ensure financial security and provide for their families. For example,

I would like to be able to live a comfortable lifestyle in the future, not only for myself, but my future children and parents. The most important thing to me is to have stability, this doesn't mean I need to have a lot of money but just enough to live without having any concerns (Personal Reflection (PR)_2).

Working to live, rather than living to work, was raised as a benefit that this degree would provide, allowing students to pursue flexible career paths and lifestyles. A student speculated in this initial reflection, 'With this I will then be able to travel abroad and work wherever I please' (PR_37).

The importance of family came through strongly. One student expresses how they are 'driven by the potential to secure a stable high earning business that will provide my future family with a multitude of opportunities' (PR_5). Others saw an accounting career path as an opportunity to help their current family rather than a future one. One student, who describes growing up in poverty in South Africa, explains that studying accounting will 'open doors for me' (PR_33), highlighting the perceived potential of the field to improve their future opportunities.

The reflections also demonstrate that students are motivated by serving their communities or helping others. Students mention core values that drove them to use their financial skills for societal benefit (PR_17, PR_20). One student notes, 'accountancy is not just 'plus/minus', but it is something that is

helpful for both businesses and society' (PR_20). Entering accounting for the benefit of family, current or future, or to serve others demonstrates a form of altruistic motivation, where career choices are guided not only by personal gain but also by a desire to contribute to the well-being of others and make a positive impact through the profession.

At this initial stage, reflections are predominantly declarative and externally anchored. Students articulate career goals in terms of financial stability, professional accreditation, and family influence (e.g., PR_2; PR_13; PR_15), but rarely interrogate how these aspirations intersect with their own developing capabilities. The reflective stance is largely aspirational rather than analytical, with limited evidence of critical self-evaluation or strategic planning. Reflection at this stage functions primarily as goal articulation rather than career sense-making.

Impact of external and internal pressures

Students acknowledge the presence of external pressures that influence their decision to pursue a career in accounting. These pressures stem from family expectations (n=6), the employer (n=2), societal perceptions of accountants (n=2), competitive job markets (n=6), and the desire not to disappoint supporters (n=1).

Some students (n=4) cite internal pressure as a significant source of stress. One student reflects, 'Overall, I am passionate about accounting/data analytics but anxious about underachieving' (PR_27), highlighting how self-imposed expectations can lead to anxiety and self-doubt. Another shares, 'Attending classes is very overwhelming and I struggle to complete work on time, which has impacted my grades' (PR_35). These reflections reveal the emotional toll of internalised pressure.

On the other hand, some students feel a sense of determination, motivation, and excitement about their career goals, 'With such big goals, I understand that there is a lot of hard work to be done, however, I am very excited to complete my studies and get into the workforce' (PR_4). There was a real mix of positive feelings, with students using words like 'motivated' (PR_4), 'excited' (PR_29), 'passionate' (PR_27), and 'confident' in that their goals are achievable (PR_13, PR_2). Having a supportive family, friends, and workplace was reflected as a means to mitigate stress and motivate students to achieve their goals. The data show that students who place high internal pressure on themselves to succeed also explicitly mention experiencing no pressure and high levels of support from friends and family (n=4).

Balancing study with work and life was a common challenge, with students finding the task of studying alongside work (n=6) and the cost-of-living crisis (n=4) to be stressful (PR_1, PR_21, PR_28). This indicates that job market uncertainties may contribute to anxiety about future career opportunities. Students also questioned if accounting would provide the desired lifestyle they aspired to, 'I feel doubt towards whether I will be fulfilled within my career if I do decide to pursue this chosen path, and if I will have feelings of regret in the future for making this decision now' (PR_30); or another student describes how they enjoy their studies however 'often find myself wondering if this career choice will provide me with the means to sustain the type of lifestyle I would like to live' (PR_21).

Overall, students express a mix of determination, doubt, anxiety, and feelings of being overwhelmed. The initial reflections reveal the complex nature of career development, shaped by both external pressures, such as family expectations and a competitive job market, and internal pressures, including high personal standards and fear of underachievement. While many students convey motivation and excitement about their goals, others struggle with balancing work and study, and question whether accounting will deliver the fulfilling lifestyle they seek.

2. Midway reflection

The Week 7 reflection followed the industry masterclass and invited students to evaluate what study activities they had undertaken, reassess their learning strategies, and identify actions required to

achieve their desired career outcomes. It highlights how both the reflection and masterclass act as intervention points, prompting students to reassess and adjust their approaches to learning and career planning.

Study and learning activities

All students (n=32) mentioned engaging in activities such as watching lectures, taking notes, completing tutorial questions, and attempting weekly quizzes as part of their study for this course. Watching lectures and taking notes is a common activity, with some students adopting specific note-taking strategies, such as PR_12's 'writing down important information in notebooks' and PR_41's use of 'shorthand notes.' Engaging with tutorial questions before and after classes is seen as crucial for understanding and identifying areas for improvement. Attempting weekly quizzes and assessments is widely practised, with PR_29 stating, 'I have been doing these e-books after our tutorials as I find it has helped me contain the content more effectively.'

Some students also highlight the importance of active participation in tutorials and group discussions and seeking clarification from tutors or peers when facing difficulties (n=22). A student highlights this by saying, 'I have also made efforts to actively participate in class discussions and ask questions when I am feeling unsure' (PR_17). Others have used the assessment to reflect on their past approach to studying and develop a new path forward, 'During my degree, I have very much been a lone student and haven't really interacted with other students. I have made more of an effort this semester to engage more with students and material' (PR_47).

Time management and organisation are crucial factors in balancing study activities with other commitments. A student plans to 'devise a weekly planner to help solve this issue, the planner will assist me in visualising my tasks and create a priority list ranking my tasks under levels of importance' (PR_37). These time management strategies vary, with PR_6 allocating 'one night a week to complete the weekly [lectures] and one night to compile study notes and journal entries' and PR_45 breaking up 'each week's information over a couple of days' and PR_46 planning to 'enforce a dedicated study schedule' with 'specific blocks of time solely for studying.' Setting aside dedicated time to study is a common strategy: 'I have set four hours a weekend aside to complete the weekly quiz and prepare for the following week's tutorial class' (PR_6). Using planners and schedules to visualise tasks and prioritise is seen as helpful, 'I am going to devise a weekly planner to help solve this issue, the planner will assist me in visualising my tasks and create a priority list ranking my tasks under levels of importance' (PR_37). Two students specifically mentioned that they use reflection as part of their study process, highlighting its value towards achieving their goals, 'I have learned that reflection is a helpful tool for me, so I will aim to set aside time each week to reflect on topics to identify potential learning gaps' (PR_25) and, 'I believe reflection is a crucial tool... as it enables me to identify what I need to work on and what I am good at' (PR_3).

Adaptability and evolving strategies

Adaptability and continuous improvement are key themes in students' midway reflections. Linking study activities to personal values and motivations is highlighted as a strategy after the masterclass, which showcased this as a critical element of personal and career development (n=5). Students indicated that the second session was especially beneficial, as it encouraged them to connect their academic pursuits with their personal values (PR_23).

If we complete activities that are not linked to our values, we are potentially wasting time. I reflected on my personal actions and realised efficient and focussed study would allow me to achieve better [course] results and give me more time to do other activities I enjoy, such as socialising. Due to this insight, I will try to be more focussed during my time of study (PR_12).

Some students reevaluated their initial strategies and adjusted them based on their experiences and feedback (n=7). This included 'a more flexible approach is necessary' (PR_11) and plans to 'revise tutorial content and compare my efforts with the provided solutions at the end of each week' (PR_11). One student aims to 'place a greater emphasis on real-world application by consistent engagement with industry news and developments' (PR_49). Some students also mentioned that they would not make changes (n=5), believing their initial strategies to be effective, such as PR_36, 'I believe I am on the right track to achieving my goal, as I have maintained a positive attitude toward learning, and my [assessments] and exam scores have received positive feedback thus far.'

Others identified areas of improvement and adapted strategies to overcome challenges, such as procrastination or balancing multiple responsibilities. Adjustments were made based on experiences, such as 'time budgeting' (PR_50) skills and wanting to 'utilise what I have learnt...about self-reflection coupled with other techniques to boost my confidence in being able to do well in [this course] as I will use my knowledge from the self-doubt and imposter syndrome' (PR_16). This extended to adapting assessment strategies, for example, 'I will aim to implement the STAR method (a structured approach used for answering behavioural interview questions by describing a specific situation, task, action, and result) when answering interview questions, which was a key takeaway from the employer panel at the skills masterclass' (PR_25).

Networking and collaboration emerged as valuable strategies after the skills masterclass, which more students would incorporate into their lives. PR_34 plans to 'emphasise peer-led conversations and study sessions throughout the rest of the semester' to gain new insights and understanding. Engaging in networking activities, attending professional events, and seeking mentorship are recognised as crucial for career advancement (n=7).

The reflections reveal diverse study strategies and students' adaptability in response to feedback and experience. Many refine their approaches by incorporating value alignment, time management, AI tools, and networking. While some maintain their original strategies, most recognise the need for flexibility, real-world application, and collaboration to achieve their academic goals.

Compared to the initial reflections, midway submissions demonstrate greater evaluative depth. Students move beyond stating goals to analysing the effectiveness of their strategies and identifying necessary adjustments (e.g., PR_11's reassessment of study hours; PR_35's critique of prior strategies; PR_34's deliberate adaptation of learning routines). Reflection becomes procedural and metacognitive as students assess what is working, identify constraints, and articulate behavioural modifications. This marks a shift from an aspirational narrative to strategic self-regulation.

3. Final reflection

The Week 12 reflection required students to revisit earlier goals, evaluate progress, and articulate next steps toward achieving personalised career objectives, while also reflecting on the value of the reflective process itself. The final reflections demonstrate a strong connection between the assessment, skills masterclass, and career goals, particularly emphasising self-awareness and career management. These reflections demonstrate that offering students multiple opportunities to reflect on their learning can enhance their career development and foster an appreciation for reflection.

Career goal clarity and strategies

Many participants mentioned that the reflections helped them discover or clarify their career goals and aspirations (n=13). For example, PR_8 stated, 'these reflections have allowed me to portray my feelings and thoughts. The experience has provided me with clarity and therapeutic benefits and led me to self-discovery through exploring goals, strengths, and weaknesses.' Further, through reflective writing, students can recognise areas where they need to develop skills or improve habits. A student noted, 'Writing these reflections has helped show me the importance of thinking more deeply about

myself, and my career in the future as an accountant, something I would rarely do before this [course]' (PR_9).

Students clarified their career aspirations through reflections and developed actionable strategies to pursue their goals. This remark exemplifies action,

My primary focus for the remainder of this semester is to excel in my final exams... First, I'm eager to expand my professional network by connecting with accounting alumni and other industry experts through LinkedIn. Second, I'm determined to secure an accounting internship during the upcoming summer break (PR_7).

Many explicit strategies are recounted. These include networking and plans to expand professional networks through platforms like LinkedIn (n=3), attending industry events (n=7), securing internships or employment to gain practical knowledge and experience (n=3), and finding a mentor to help them achieve their goals (n=4).

The reflections have also inspired students to participate in continuous learning (n=7) so they can 'keep up to date with things going on in the news and think more on how changes in the world can affect different businesses and different people[sic] circumstances' (PR_31). Participants also emphasise the need for continuous education, staying updated with industry trends, and pursuing certifications in areas like data analysis and generative AI applications in accounting. Several participants identified specific skills they need to work on, such as presentation skills (PR_24, PR_25), interpersonal skills (PR_27), and adapting to technological advancements (PR_8). This realisation enables students to connect their studies and future professional practices to the broader context in which they live and work. Thus, the insights gleaned from our analysis suggest that regular reflection helps students gain clarity about their career goals and the steps needed to achieve them.

Many participants reported gaining greater clarity regarding their career aspirations following the course and reflective activities. For instance, PR_13 articulated a clear intention to pursue Chartered Accountants certification and become a qualified accountant. Similarly, PR_24 expressed a goal of entering the accounting profession, ideally within a large firm, while PR_49 identified a general ambition to establish a career in the accounting sector. Students also articulated how their goals for the course contribute to and create space for working towards these longer-term goals. For example, PR_9 says,

I don't think too much about my future career goals, and by extension, most activities I do in my life. However, these reflections have helped me understand the importance of thinking more long-term and in the future, which has helped me feel more prepared and confident in my day-to-day activities.

Participating in reflective practice enables students to gain a clearer understanding of their career aspirations and highlights the importance of skill development, industry awareness, and long-term planning in achieving professional success.

Self-awareness and personal growth through reflections

Utilising reflection to contemplate and develop learnings from experience helps students understand and recognise their strengths, weaknesses, and academic and professional areas of interest, guiding their career decisions. Reflective writing has facilitated self-discovery, goal-setting, and personal growth for many students (n=16). PR_8 states, 'These reflections have provided a means of self-coaching where I can discover my goals and find solutions or new approaches to problems.'

Curating space for students to undertake self-reflection has facilitated growth and insights, 'Through the process of writing these reflections, I've gained a deeper understanding of the significance of self-reflection in personal and professional development' (PR_7). The reflections are authentic and raw, 'Being a person who often overthinks, these reflections have allowed me to portray my feelings and thoughts. The experience has provided me with clarity and therapeutic benefits and led me to self-

discovery through exploring goals, strengths, and weaknesses' (PR_8). Students share new insights on the personal nature of reflective processes.

Similarly, other students have broadened their opinions on accounting, 'Being an accountant means more than just being a processor -- you need to be able to communicate with clients and stakeholders' (PR_24) and,

coming into [this course] I felt like financial analysis skills would be the most important learning in relation to my future career next year... However, skills learned from the masterclass and assessment two such as networking, building a professional LinkedIn profile, critical reflection, and being able to confidently present myself in a succinct way will all assist greatly next year as a graduate (PR_25).

The reflections facilitated students' self-awareness and personal growth, allowing them to recognise their strengths, weaknesses, and areas for improvement while guiding their career aspirations.

Final reflections display a further increase in complexity, characterised by integrative and identity-level reasoning. Students no longer describe isolated goals or tactics; instead, they synthesise academic experiences, personal values, and professional aspirations into coherent career narratives (e.g., PR_13; PR_24). Several students engage in meta-reflection, recognising reflection itself as a mechanism for 'self-coaching' and longitudinal growth (PR_8; PR_9). At this stage, reflection no longer functions merely as evaluation of performance, but as a tool for constructing professional identity.

Impact of reflecting over time

By scaffolding reflection at different stages, students could monitor their progress, evaluate the effectiveness of their strategies, and make necessary adjustments. As PR_50 mentions, 'After writing this third reflection, I have been able to gain insight into the way that reflecting on my goals periodically allows me to remain focused and not lose sight of the bigger picture.' Structured reflection also encouraged students to bridge the gap between academic knowledge and practical application in their future careers. A student highlighted, 'These reflections has illuminated several key insights that could serve as pivotal points in navigating academic and professional journeys in accounting. Academia and industry, while seemingly two parallel streams, are deeply interconnected and mutually informative' (PR_49).

Participants recognised the broader benefits of reflection for personal growth and professional development. PR_14 stated, 'Prior to this [course] I had never completed regular reflections. I've found reflecting can help clarify values, beliefs, and goals both in my personal life and career,' while PR_7 outlined, 'Through the process of writing these reflections, I've gained a deeper understanding of the significance of self-reflection in personal and professional development'. This student articulates the benefits of frequent reflection, 'Regularly engaging in reflection has made me to contemplate where I am in my academic and career journey and where I aspire to be' (PR_7).

Some participants, such as PR_24 and PR_51, expressed appreciation for the opportunity to reflect, as it enhanced their engagement, motivation, and overall learning experience in the course. Others (n=4) highlighted how the process of reflection became therapeutic or a form of self-coaching. For example, PR_43 gained confidence,

I have realised that reflections are more personal than I anticipated. I feel quite vulnerable when I have written these reflections as I open up and share my feelings toward my learnings and experiences of this [course]...I also have had insight into the benefits of writing reflections. By reading my past reflections, I am not just reviewing my progress over the semester, but reviewing changes in perspectives, academic progression and changes in my feelings. This allows me to feel confident knowing I have made progress over the semester.

Across the three reflections, a clear developmental progression in reflective complexity is evident. Initial submissions are predominantly descriptive and externally oriented, centred on financial stability

and credential milestones. Mid-semester reflections introduce evaluative reasoning and strategic adjustment, and by the final reflection, students demonstrate integrative and identity-based reflection, articulating concrete professional behaviours, networking strategies, technological upskilling, and self-directed growth. This progression suggests that structured, iterative reflection may scaffold movement from externally defined aspiration toward self-authored professional agency. The structured and scaffolded reflection process has helped students clarify their career goals, recognise the evolving nature of the accounting profession, and identify necessary skill development.

Discussion

This study evidences how structured, scaffolded reflective practice operates as a psycho-social, processual mechanism for enhancing CDL among undergraduate accounting students. Conceptually, CDL is best understood as a self-management process that integrates tools and reflective activities across curricular, co/extra-curricular and work-integrated contexts (Jackson, 2017; Jackson & Dean, 2022; Watts, 2006). Our findings, that meaningful embedding of reflection cultivates self-awareness, goal-setting, and career planning, align with curriculum-based CDL scholarship (Dean et al., 2022; Glover-Chambers et al., 2024), while also coinciding with Healy's integrative pedagogy of careers and employability learning, which frames reflection as dialogical meaning-making situated within personal, social, and institutional contexts (Healy, 2023; Healy et al., 2018). Under this lens, reflective practice is not an 'add-on' skill but an identity-forming, agency-building practice through which learners integrate theory with lived experience and narrate adaptive, critically informed career trajectories.

Self-awareness, identity formation, and the dialogical self

A key outcome of the reflective process observed here is the development of self-awareness: students critically examine their motivations, strengths, and challenges to construct a coherent career identity (Jackson, 2017). This pattern corroborates work positioning self-awareness, and the articulation of values, interests, strengths, and skills, as foundational to career identity and authentic career navigation (Artess et al., 2017; Bridgstock, 2009; Jackson, 2017). Students' reflections explicitly contextualise learning within broader professional and societal landscapes, acknowledging psycho-social influences such as familial expectations and wider cultural narrative – elements long argued to shape career choice and priority with CDL (Watts, 2006). This broader perspective is essential for informed and meaningful career decision-making.

This study shows that structured, scaffolded reflection is an effective lever for strengthening CDL within undergraduate accounting curricula. Rather than treating reflection as a peripheral skill or generic employability add-on, our design operationalises an *integrative pedagogy* in which reflection functions as a psycho-social, contextual, and dialogical practice through which learners make meaning of experiences, integrate theory with practice, and build career identity and agency (Healy, 2023; Healy et al., 2018). In doing so, the intervention responds to calls to embed CDL systematically in discipline curricula (Dean et al., 2022; Glover-Chambers et al., 2024) and to redress uneven adoption in accounting despite the profession's emphasis on lifelong learning (Hayes et al., 2022; Lindsay, 2016). Our findings align with the broader CDL literature that conceptualises career development as an ongoing process of self-management supported by reflective and metacognitive activity across curricular, co-curricular, and work-integrated contexts (Watts, 2006; Jackson, 2017; Jackson & Dean, 2023).

Reflection, self-awareness, and career identity

A central outcome evidenced in student narratives is enhanced self-awareness, including clearer articulation of values, strengths, interests, and constraints, precursors to a coherent career identity and informed decision-making (Jackson, 2017; Artess et al., 2017). The reflective activities, staged

prompts and evaluative cycles appear to catalyse *metacognitive monitoring* and *self-regulation*, mechanisms linked to transfer of learning and adaptive career behaviour (Mezirow, 1991; Ryan, 2013; Moon, 1999). Moreover, students' accounts demonstrate sensitivity to psycho-social and contextual influences, such as family expectations and social perceptions of accounting, which CDL scholarship identifies as integral to realistic and values-congruent career choices (Watts, 2006; Bridgstock, 2009). This pattern is consistent with reflective tasks that surface students' personal forms of capital (social, cultural, identity resources) and support their strategic deployment in career planning (Williams et al., 2015; Römgens et al., 2019). Framed through Healy's dialogical lens, the intervention enabled learners to negotiate a 'dialogical self' testing possible selves and professional identities rather than merely listing skills (Healy et al., 2018; Healy, 2023).

Goal-setting, agency, and the mechanics of career management

The findings further reveal that early goal-setting combined with regular opportunities to evaluate progress, strengthens students' accountability and action orientation. Students articulate actionable strategies, such as networking, skill development, and seeking mentorship, demonstrating how structured reflection can support effective career management. This aligns with evidence that career interventions which combine reflective meaning-making with practical career management tasks (e.g., analysing roles, crafting résumés/profiles, networking plans) yield superior outcomes relative to no intervention (McKenzie et al., 2021; Whiston et al., 2017). Our findings also align with discipline-specific priorities: educators and employers emphasise connecting academic work to practice relevance and encouraging students to direct their own development through iterative feedback and reflection (Jackson & Meek, 2021; Twyford & Dean, 2024a). By integrating structured reflection *within* a unit rather than relying solely on internships or extra-curricular opportunities, the design directly responds to calls for embedded CDL in the curriculum (Quintero Rodriguez et al., 2025; Rana et al., 2023).

From descriptive to critical reflection

The quality of reflection matters. We scaffolded students from descriptive accounts towards critical reflection—questioning assumptions and situating choices in broader social, ethical, and institutional contexts consistent with models that emphasise staged prompting and iterative cycles of reflection–action (Brookfield, 1995; Ash & Clayton, 2009; Kolb, 1984). This is theoretically significant for accounting, where undergraduates often exhibit low levels of critical reflection, constraining judgement and professional adaptability (Adelopo et al., 2017; Barcellos et al., 2016). Our approach sits squarely within reflective learning traditions that enhance higher-order cognition and professional judgement (Schön, 1987, 1991; Mezirow, 1991), while also responding to sector standards that explicitly require reflective monitoring of performance and ethical conduct (IAESB, 2019; AACSB, 2018). In short, the intervention helps cultivate the reflective accounting practitioner, a longstanding yet newly urgent ideal amid industry scrutiny and change (Velayutham & Perera, 1993; Wilkin, 2022).

Accounting students' evolving motivations and the role of context

The study also offers insights into the evolving career motivations of accounting students. While financial stability remains a key driver, students in this study emphasise work-life balance, family and security over wealth accumulation. This shift reflects broader generational trends (Association of Chartered Certified Accountants, 2021; Baudot et al., 2022), suggesting a more nuanced understanding of financial motivation. Notably, many students link financial goals to family wellbeing, a theme less prominent in earlier studies focused on individual aspirations (Ng et al., 2016). These shifts highlight CDL's emphasis on contextualised career reasoning, recognising how familial and social factors both motivate and constrain choices (Watts, 2006), and support reflective pedagogy that legitimises such factors in career narratives. Family influence emerges as both a motivator and a potential constraint. Further, the reflections highlight the challenges students face in balancing

academic, work, and personal commitments. These stressors can impact academic performance and career confidence, underscoring the need for supportive and flexible learning environments. Pedagogically, the implication is to design flexible, supportive learning environments where reflective dialogue and timely feedback help students recalibrate goals as circumstances change (Ryan, 2013; Healy, 2023).

Implications

Our study complements existing accounting research that has tended to locate reflection in WIL or advanced programs e.g., internships (Lewis et al., 2021), postgraduate interventions (Brown & McCartney, 1998), and activities targeting self-management (Adler & Milne, 1995) or employability articulation (Twyford & Dean, 2024a). The distinctive contribution here is demonstrating how unit-wide, scaffolded reflective tasks can lift CDL across an undergraduate cohort, addressing a recognised gap in both research and practice (Adelopo et al., 2017; Hayes et al., 2022). This approach also aligns with professional and accreditation expectations that graduates evidence reflective self-monitoring, ethical judgement, and adaptive competence (AICPA, 2022; ICAEW, 2020; AIA, 2017; IAESB, 2019).

Several design principles emerge:

1. Integrate reflection as a core, staged pedagogy (not an add-on), moving from descriptive to critical reflection through structured prompts, narrative artefacts, and dialogic feedback
2. Couple meaning-making with concrete career actions (e.g., role analysis, networking plans, capability mapping), leveraging metacognitive tools and capital-aware exercises
3. Align tasks with accreditation standards that require reflective monitoring and ethical decision-making, making criteria explicit to students
4. Embed across the curriculum, not only in WIL, to provide repeated practice and formative feedback that consolidate self-regulation and professional identity
5. Acknowledge psychosocial contexts including family, culture, and place so that students can construct viable, values-congruent career narratives

Limitations and avenues for future research

As with reflective studies generally, self-report bias and context specificity limit generalisability. Written reflections may be shaped by social desirability, limiting insight into students' authentic internal experiences. Future research could deploy longitudinal designs to trace impacts on career adaptability, employment outcomes, and professional wellbeing post-graduation (Whiston et al., 2017; Römgens et al., 2019). Comparative trials could examine the relative efficacy of different scaffolds (e.g., narrative vs. analytic prompts; individual vs. dialogic modes) and their interaction with co-/extra-curricular CDL (Jackson & Dean, 2022; Lewis et al., 2021). Finally, given concerns about attraction and retention in the profession, studies should test whether reflective CDL strengthens commitment and reduces attrition, thereby supporting the field's long-term viability (Twyford & Dean, 2024a; Hayes et al., 2022). As accounting education continues to evolve, embedding reflection meaningfully across curricula will be essential to preparing graduates for sustained success in a dynamic profession.

Conclusion

This study has demonstrated the value of structured, critical reflection in enhancing CDL among undergraduate accounting students. In doing so, we call for a systemic shift in accounting education—one that positions students not just as future technicians, but as reflective practitioners capable of

adapting to evolving industry demands. In an era marked by technological disruption and economic uncertainty, the ability to reflect, adapt, and learn continuously is a critical professional asset.

Conflict of interest

The authors have no conflicts of interest to declare.

Funding Details

This research was supported by a Learning and Teaching Innovation Grant from the University of Wollongong.

Disclosure Statement

The author reports there are no competing interests to declare.

GenAI Statement

This publication made limited use of generative AI, specifically Microsoft Copilot (GPT-4), for editorial refinement and expression enhancement. All substantive content, analysis, and conclusions are the original work of the authors.

CReDIT Contributions

Erin Twyford: Conceptualization, Methodology, Formal analysis, Writing.

Bonnie Dean: Ideas, Formal analysis, Writing.

Appendix 1: Reflection prompts

Initial reflection	Post-skills masterclass reflection	Final reflection
Describe your current career aspirations and goals and how studying ACCY201 is (or is not) useful to those aspirations (1 paragraph)	What were your thoughts about ACCY201 in relation to your career aspirations? Have your beliefs about ACCY201 changed since then, and why or why not? Or, have the experiences lived up to your expectations? (1 paragraph)	Thinking about your response in the post-skills masterclass reflection on now completing Assessment 2, what are your thoughts about ACCY201 in relation to your career aspiration? Have your beliefs about ACCY201 or the assessment changed since then, and have the experiences lived up to your expectations? (1 paragraph)
Discuss your feelings related to your goals, any external pressures, or any feelings related to your study of accounting so far (1 paragraph)	Discuss your feelings around the skills masterclass. Evaluate whether this activity is useful for you in terms of the assessment, subject, or future career. (1 paragraph)	Discuss your feelings around assessment 2. Evaluate whether this activity was useful for you in terms of your professional and personal aspirations. (1 paragraph)
Discuss your thoughts on the upcoming skills-masterclass and evaluate how this could fit into your career goals and aspirations. Set yourself a goal for ACCY201 and a goal for skills fair (1-2 paragraphs)	Share your study and learning activities that you've been engaging in for ACCY201 (i.e. specific things you've been doing related to learning accounting). If you did not have specific actions and goals for the initial	

<p>Given the above evaluation, what strategies will you employ both during the subject and during the skills masterclass to achieve your desired mark in the subject (1-2 paragraphs)</p>	<p>reflection, what steps have you taken to achieve your desired grade in this subject? Discuss. Have you kept to your plan if you made specific goals and strategies? Do you think you are on track to achieve your goal?</p> <p>Given your evaluation of the skills masterclass, what strategies will you employ for the rest of the semester to achieve your desired mark in the subject? Does this differ from the initial strategies you set? (1-2 paragraphs)</p>	<p>Tell us your next strategies or actions to continue pursuing your career goals. Evaluate what these experiences have taught you about your career? (1-2 paragraphs)</p> <p>Do you have any insights that have emerged from writing these three reflections? (1-2 paragraphs)</p>
---	---	---

Appendix 2: Coding approach

Reflection Stage	Core Theme	Indicative Codes (Sub-themes)	Reflective Focus	Shift in Reflective Complexity	Developmental Interpretation
Initial Reflection (Week 2)	Aspirations & External Drivers	Career stability; Money/high pay; Becoming CA/CPA; Family expectations; Work-life balance; Mathematics aptitude; Job security	Students articulate why they chose accounting and what they hope to achieve.	Descriptive / Goal-Oriented: Focused primarily on 'what' they want. High presence of external motivators and traditional professional milestones.	Career thinking is externally anchored and instrumental. Students position themselves relative to expectations rather than as active career agents.
	Emotional Pressures & Doubt	Anxiety; Fear of underachievement; Imposter syndrome; Cost-of-living stress; Balancing work and study	Students reveal vulnerability and performance concerns.	Descriptive with affective disclosure.	Reflection surfaces emotional realities but shows limited strategic reframing at this stage.
Midway Reflection (Week 7)	Process & Self-Regulation	Note-taking strategies; Weekly quizzes; Time management; Tutorial attendance; Study groups; Reassessing plans; Mental health awareness	Students describe study processes and adjustments following reflection and masterclass.	Procedural / Tactical: A shift toward 'how' they learn. Students identify barriers and adjust strategies in real time.	Movement from narrative motivation to active self-regulation. Students begin exercising agency.
Midway Reflection (Week 7)	Value Alignment & Agency	Linking study to values; Re-evaluating goals; Industry	Students connect academic effort to	Evaluative and adaptive.	Emergence of intentional career management. Reflection

		awareness; Real-world application	broader career aspirations.		functions as a tool for recalibration.
Final Reflection (Week 12)	Professional Identity & Action	Networking; LinkedIn presence; Seeking mentors; Upskilling (Xero, MYOB, AI tools); Personality; Confidence; Feedback seeking; Internship planning	Students articulate concrete career strategies and professional positioning.	Integrative / Strategic: Moving from student identity to professional identity.	Students narrate themselves as emerging professionals, integrating academic learning and employment readiness.
Final Reflection (Week 12)	Reflexive Awareness & Longitudinal Growth	Recognition of reflection's value; Self-coaching; Reviewing earlier reflections; Monitoring progress	Students reflect on reflection itself and track personal growth over time.	Meta-reflexive.	Reflection becomes internalised as an ongoing developmental practice supporting identity consolidation.

References

- Adelopo, I., Asante, J., Dart, E., & Rufai, I. (2017). Learning groups: The effects of group diversity on the quality of group reflection. *Accounting Education*, 26(5–6), 553–575. <https://doi.org/10.1080/09639284.2017.1327360>
- Adler, R. W., & Milne, M. J. (1995). Increasing learner-control and reflection: Towards learning-to-learn in an undergraduate management accounting course. *Accounting Education*, 4(2), 105–119. <https://doi.org/10.1080/09639289500000016>
- American Institute of Certified Public Accountants (2022). The AICPA pre-certification core competency framework. <https://www.thiswaytocpa.com/collectedmedia/files/core-competency-framework.pdf>
- Artess, J., Hooley, T., & Mellors-Bourne, R. (2017). Employability: A review of the literature 2012 to 2016. *Higher Education Academy*, Heslington, York. https://s3.eu-west-2.amazonaws.com/assets.creode.advancehe-document-manager/documents/hea/private/resources/employability_a_review_of_the_literature_1568037358.pdf
- Ash, S. L., & Clayton, P. H. (2009). Generating, deepening, and documenting learning: The power of critical reflection in applied learning. *Journal of Applied Learning in Higher Education*, 1(1), 25–48. <https://files.eric.ed.gov/fulltext/EJ1188550.pdf>
- Association of Chartered Certified Accountants (2021). Groundbreakers: Gen Z and the future of accountancy, https://web.archive.org/web/20231007124610/https://www.accaglobal.com/content/dam/ACCA_Global_professional-insights/groundbreakers-gen-z/PI-GEN%20Z-GROUNDBREAKERS.pdf
- Association to Advance Collegiate Schools of Business (2018). Eligibility procedures and accreditation standards for accounting accreditation. <https://www.aacsb.edu/-/media/aacsb/docs/accreditation/accounting/standards-and-tables/2018-accounting-standards.ashx?la=en&hash=8DCDA6CE3BOCEF6AB82D39CBF53995DA9611196>
- Barcellos, L. P., Cardoso, R. L., & de Aquino, A. C. B. (2016). An assessment of professional accountants' cognitive reflection ability. *Advances in Scientific and Applied Accounting*, 9(2), 224–239. <https://asaa.anpcont.org.br/asaa/article/view/211>
- Baudot, L., Kelly, K., and McCullough, A. (2022). Contemporary conflicts in perspectives on work hours across hierarchical levels in public accounting. *The Accounting Review*, 97(6), 67–89. <https://doi.org/10.2308/TAR-2020-0106>

- Braun, V., & Clarke, V. (2021). One size fits all? What counts as quality practice in (reflexive) thematic analysis? *Qualitative Research in Psychology*, 18(3), 328–352. <https://doi.org/10.1080/14780887.2020.1769238>
- Bridgstock, R. (2009). The graduate attributes we've overlooked: Enhancing graduate employability through career management skills. *Higher Education Research and Development*, 28(1), 31-44. <https://doi.org/10.1080/07294360802444347>
- Bridgstock, R., & Jackson, D. (2019). Strategic institutional approaches to graduate employability: Navigating meanings, measurements and what really matters. *Journal of Higher Education Policy and Management*, 41(5), 468-484. <https://doi.org/10.1080/1360080X.2019.1646378>
- Brookfield, S. D. (1995). *Becoming a critically reflective teacher* (1st ed.). Jossey-Bass Publishers: San Francisco, USA.
- Brown, R. B., & McCartney, S. (1998). Using reflections in postgraduate accounting education. *Accounting Education*, 7(2), 123-137. <https://doi.org/10.1080/096392898331216>
- Cord, B.A., Bowrey, G., & Clements, M. (2011) A regional WIL model: Sharing a new approach *Asia-Pacific Journal of Cooperative Education*, 12(3), 163-174. <https://research.usc.edu.au/esploro/outputs/99450249502621>
- Dean, B.A., Ryan, S., Glover-Chambers, T., West, C., Eady, M.J., Yanamandram, V., Moroney, T. & O'Donnell, T. (2022) Career development learning in curriculum: What is an academics role? *Journal of Teaching & Learning for Graduate Employability*, 13(1), 142-154. <https://doi.org/10.21153/jtlge2022vol13no1art1539>
- Glover-Chambers, T., Dean, B. A., Eady, M. J., West, C., Ryan, S., & Yanamandram, V. (2024). Academics' practices and perceptions of career development learning in the curriculum. *Higher Education Research & Development*, 43(7), 1–16. <https://doi.org/10.1080/07294360.2024.2347621>
- Harris-Reeves, B.E., Pearson, A.G., Vanderleie, J.J. & Massa, H.M. (2024). The value of employability-focused assessment: Student perceptions of career readiness. *Journal of Teaching and Learning for Graduate Employability*, 15(1), 186–204. <https://doi.org/10.21153/jtlge2024vol15no1art1903>
- Hayes, S., Freudenberg, B., & Delaney, D. (2022). Work ready graduates for Australian small and medium accounting firms. *Journal of Teaching and Learning for Graduate Employability*, 13(1), 1-19. <https://doi.org/10.21153/jtlge2022vol13no1art1026>
- Healy, M. (2023). Careers and employability learning: pedagogical principles for higher education, *Studies in Higher Education*, 48(8), 1303-1314. <https://doi.org/10.1080/03075079.2023.2196997>
- Healy, M., McIlveen, P., Hammer, S. (2018). Use of my career chapter to engage students in reflexive dialogue. In Meijers, F., Hermans, H. (eds) *The Dialogical Self Theory in Education. Cultural Psychology of Education*, vol 5. Springer, Cham. https://doi.org/10.1007/978-3-319-62861-5_12
- Institute of Chartered Accountants in England and Wales (2020). Digital Skills. <https://web.archive.org/web/20230217133853/https://www.icaew.com/learning-and-development/aca/aca-employers/the-future-professional/technology-and-the-aca/digital-skills>
- International Accounting Education Standards Board. (2019). *Handbook of international educational pronouncements*. <https://www.ifac.org/flysystem/azure-private/publications/files/Handbook-of-International-Education-Standards-2019.pdf>
- Jackson, D.A. (2017). Using work-integrated learning to enhance career planning among business graduates. *Australian Journal of Career Development*, 26(3), 153-164. <https://doi.org/10.1177/1038416217727124>
- Jackson, D. & Dean, B.A. (2023). Employability-related activities beyond the curriculum: How participation and impact vary across diverse student cohorts. *Higher Education*, 86, 1151-1172 <https://doi.org/10.1007/s10734-022-00966-x>
- Jackson, D., & Meek, S. (2021). Embedding work-integrated learning into accounting education: The state of play and pathways to future implementation. *Accounting Education*, 30(1), 63–85. <https://doi.org/10.1080/09639284.2020.1794917>
- Kolb, D.A. (1984). *Experiential learning: experience as the source of learning and development*. Prentice Hall: Englewood Cliffs, NJ.
- Kross, E., Ong, M., and Ayduk, O. 2023. Self-Reflection at Work: Why It Matters and How to Harness Its Potential and Avoid Its Pitfalls. *Annual Review Organizational Psychology and Organizational Behavior*. 10, 441-464. <https://doi.org/10.1146/annurev-orgpsych-031921-024406>
- Lewis, G. K., Williams, B., Allen, S., Goldfarb, B., Lyall, K., Kling, R., & Statham, P. (2021). Developing an evaluation tool to provide a 360-degree reflection on work-integrated learning in accounting education. *Accounting Education*, 30(6), 601–620. <https://doi.org/10.1080/09639284.2021.1963994>
- Lindsay, H. (2016). More than 'continuing professional development': a proposed new learning framework for professional accountants. *Accounting Education*, 25(1), 1–13. <https://doi.org/10.1080/09639284.2015.1104641>

- McKenzie, S., Coldwell-Neilson, J., & Palmer, S. (2021). Integrating career development into an undergraduate IT curriculum at an Australian University. *Education and Information Technologies*, 26(5), 5971-5990. <https://doi.org/10.1007/s10639-021-10567-3>
- Mezirow, J. (1991). *Transformative dimensions of adult learning*. Jossey-Bass: San Francisco, USA.
- Moon, J. A. (1999). *Reflection in Learning and Professional Development: Theory and Practice*. Routledge.
- Ng, Y.-H., Lai, S.-P., Su, Z.-P., Yap, J.-Y., Teoh, H.-Q. and Lee, H. (2017). Factors influencing accounting students' career paths. *Journal of Management Development*, 36(3) 319-329. <https://doi.org/10.1108/JMD-11-2015-0169>
- Quintero Rodriguez, C., Panwar, T., Branford, A., & Shabrokh, A. (2025). A scaffolded learning approach to work integrated learning and career development learning in fashion product development in higher education. *International Journal of Fashion Design, Technology and Education*, 18(1), 82–89. <https://doi.org/10.1080/17543266.2024.2416050>
- Rana, R., Galligan, L., Fard, R., & McCredie, T. (2023). A novel employability embedding framework for three-year bachelor's programs. *Journal of Teaching and Learning for Graduate Employability*, 14(1), 104–118.
- Römgens, I., Scoupe, R., & Beusaert, S. (2019). Unraveling the concept of employability: Bringing together research on employability in higher education and the workplace. *Studies in Higher Education*, 45(12), 2588–2603. <https://doi.org/10.1080/17543266.2024.2416050>
- Ryan, M. (2013). The pedagogical balancing act: Teaching reflection in higher education. *Teaching in Higher Education*, 18(2), 144–155. <https://doi.org/10.1080/13562517.2012.694104>
- Schippers, M. C., Morisano, D., Locke, E. A., Scheepers, A. W. A., Latham, G. P., & de Jong, E. M. (2020). Writing about personal goals and plans regardless of goal type boosts academic performance. *Contemporary Educational Psychology*, 60, 1-10. <https://doi.org/10.1016/j.cedpsych.2019.101823>
- Schön. D.A. (1987). *Educating the reflective practitioner*. Jossey-Bass: London, UK.
- Schön. D.A. (1991). *The reflective practitioner*. Ashgate Publishing: London, UK.
- Thaller, J., Duller, C., Feldbauer-Durstmüller, B., & Gärtner, B. (2024). Career development in management accounting: Empirical evidence. *Journal of Applied Accounting Research*, 25(1), 42–59. <https://doi.org/10.1108/JAAR-03-2022-0062>
- Travers, C.J. (2022). Reflective goal setting, goal setting theory, and the importance of writing about goals. In: C.J. Travers (Ed.). *Reflective goal setting: An applied approach to personal and leadership development*. Palgrave Macmillan, Switzerland. https://doi.org/10.1007/978-3-030-99228-6_3
- Twyford, E., & Dean, B. A. (2024a). Inviting students to talk the talk: developing employability skills in accounting education through industry-led experiences. *Accounting Education*, 33(3), 296–318. <https://doi.org/10.1080/09639284.2023.2191288>
- Twyford, E., & Dean, B. A. (2024b). Examining the contribution of diverse feedback perspectives during a work-integrated learning intervention. *Journal of Accounting Education*, 69, 1-11. <https://doi.org/10.1016/j.jaccedu.2024.100931>
- Velayutham, S., & Perera, H. (1993). The reflective accountant: Towards a new model for professional development. *Accounting Education*, 2(4), 287–301. <https://doi.org/10.1080/09639289300000040>
- Watts, A.G. (2006). *Career development learning and employability*. Higher Education Academy. York <https://www.qualityresearchinternational.com/esecttools/esectpubs/watts%20career.pdf>
- Whiston, S.C., Li, &, N., Goodrich Mitts, & Wright, L. (2017). Effectiveness of career choice Interventions: A meta-analytic replication and extension. *Journal of Vocational Behavior*, 100, 175-84. <https://doi.org/10.1016/j.jvb.2017.03.010>
- Wilkin, C. (2022). Developing critical reflection: An integrated approach. *The British Accounting Review*, 54(3), 1-18. <https://doi.org/10.1016/j.bar.2021.101043>
- Williams, S., Dodd, L. J., Steele, C., & Randall, R. (2015). A systematic review of current understandings of employability. *Journal of Education and Work*, 29(8), 877–901. <https://doi.org/10.1080/13639080.2015.1102210>
- Wingrove, D. & Turner, M. (2015). Where there is a WIL there is a way: Using a critical reflective approach to enhance work readiness. *Asia-Pacific Journal o Cooperative Education*. 16, 211-222. <https://files.eric.ed.gov/fulltext/EJ1113550.pdf>