



eWBL – Making work-based learning work in an online environment

CASE STUDIES – GERMANY (WP1)

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Exploring the challenges met and the alternatives found by WBL providers across Europe in their shift from WBL to eWBL.

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CASE STUDY REPORT 6

Name of the case	Extra Case
Organisation(s)	Tax consulting company
Country(-ies)	Germany
Disciplinary sector	None
Case written by	Maynara Furquim
<p>Executive summary (summarise the case in 200 words)</p> <p>This is an additional case study based on four additional interviews that did not fulfil a complete case study (with the three parties). One interview was with a tax advisor and managing director from a tax consulting company (which is part of a dual study program – but no one from the HEI side related to the program was interviewed), and the other three were from students from different fields of study (master in international marketing and sales (1), master in educational psychology (2), bachelor in public relations (3)). One student did a hybrid internship, and the other two were purely online. Moreover, pedagogical and technological innovations could be seen in this case, such as a one-year plan to adapt content for the company’s events and an online academy for interns to learn tasks before executing them. Further, the company is worried about the hybrid future as it is not that advantageous for them, but all the students agreed that it would stay long-term – and they feel prepared for it.</p>	

Section	Answer
<p>1) Organisation’s background</p>	<p>The company has supported members of the tax consulting profession for over 50 years with its proven and always up-to-date range of courses and seminars.</p> <p>As a non-profit organisation, it is solely committed to its statutory purpose of promoting the professional training of tax consultants, their employees and trainees, and all persons interested in tax training. Its work is based on the cost recovery principle, meaning that first-class courses can be offered at moderate fees.</p> <p>The company develops further training events for members of the tax consulting professions. This includes events for ongoing training for tax consultants and their employees - seminars and events that prepare for job-specific examinations (tax clerk, tax specialist, tax consultant examination and the examination for specialist assistant wage and salary) - courses. Finally, in cooperation with the University of Applied Sciences, the company offers preparation for the Bachelor of Arts degree in Business Administration & Taxation and the Master of Arts in Taxation.</p>
<p>2) Design, delivery and management.</p>	<p>As the company is part of a dual program study in cooperation with a university of applied sciences, the students had to come to the university once</p>

or twice a week, so they transferred all events online. The speakers (who include professors) had access to Zoom and handled their event there. In addition, the company also used an online system for 15 years; the program is called SABA. The speakers who did not want or could not handle the events via Zoom used the company's platform. They created the online event, sent the link to the lecturers and students, supervised all of the first events personally, and then the speakers did it themselves. So, they prepared everything, sent out the link, and the speakers then conducted the event via Saba or Zoom. The lecturers had to adapt their teaching formats tailored to face-to-face lessons quickly, but for the speakers, they created a one-year plan with which lecturers must go through or inform this procedure at what interval. They also struggled with participation online, which decreased as few turned on their cameras/microphones, especially when the session was recorded. Then, they used persuasion and stopped recording at the end to have a more open discussion, like Q&A. In addition, the speakers usually tried to create a certain amount of cooperation through group work/interaction and smaller groups to allow more interaction.

As this case has more students' perspectives, this is how they described their internship in a general and organisational way:

(1) This internship was not mandatory for the study program and did not add credits. The student looked it up by herself and found it on the company's website, so she did not have any support from the university. The only person who knows about it at the university is her thesis supervisor because the topic is related to the company. It was conducted in a hybrid format, and she got a laptop, a keyboard, and a mouse to work properly from home. The student and the company mainly communicated via Microsoft Teams, where they had regular meetings, chats, and document exchanges, and for email, they use Outlook. They have fixed meetings several times a week for different purposes with different teams or different stakeholders, and also have team meetings only for her team. From time to time, the supervisor also calls her and asks how she is doing or if she needs any help or more tasks. Plus, she always had the chance to randomly call her teammates without making an appointment.

The first two weeks of the internship were spent in the office to show her the company's tasks and programs for the different activities. She could go to the office once or twice weekly. Therefore, socialisation was difficult. With her closer teammates, she met them the first two weeks when she was in the office; they also had lunch breaks together with the people there because normally there were only four, maximum of five people in the office allowed. So only a few other activities outside of it. Her team promoted team lunch every week, where they joined a meeting online and had a lunch break together. Moreover, once a month, there was a meeting for the interns and working students from the company where they could exchange information and chat about what was happening.

(2) The student found the internship at the university platform where the company had an advertisement (on this platform, there is a page for only start-ups, especially those founded by graduates). The university requires the students of this program to do two internships (5 ECTS each), but the student is

free to choose and just needs to check with the lecturers for approval. In the beginning, she had more intense communication with the HEI to understand the requirements of the internships etc., and it is flexible in terms of companies as long as the intern reaches a certain number of hours to get credits. In the end, the student had to submit a document that a supervisor in the company signed, stating the tasks during the internship (e.g., how many hours were fulfilled, job description, how many hours per week, etc.), and a written report.

Regarding the organisation within the company, the student had an interview with one of the three founders of the start-up company, and after they had some email conversation and confirmed that she would be doing an internship with them. Later, she was assigned to another supervisor she had not met before, and this person did two rounds of introductions about their project and their start-up company. The supervisor ensured that the student liked to work on certain tasks, so the student was free to say if she preferred to change tasks. They meet weekly to present findings, receive feedback on the tasks, and get the next assignment; in the beginning, they would always check in to learn more about what is going on with their life. The internship was completely online, with 6 hours a week, and the tools used were mainly Google Meet or Zoom, Slack, and a shared drive from Microsoft. Additionally, the student did not have to be online on a platform to have an accurate time recording or task recording – she just needed to work on the tasks and present at the weekly meeting.

(3) This student had to do a mandatory internship in her study program, 20 to 25 weeks (a whole semester), on a topic related to her studies. The Internal Internship Office from the university had to pre-approve the choice, and the student had to upload the contract as well. A professor is assigned as a supervisor, so if there would have been any problems, the student can go to them. For evaluation, the university was also usually visiting the offices, if it was nearby, or talks to the supervisors or the people responsible for the interns at the companies. They could also evaluate what the students learn in the report they need to submit/upload at the end, and the supervisor can read through it to pass the student (no grade). The structure of the report was: first, introduce the company a little bit and talk about what it is doing, what its task is, and then write about what their tasks as an intern were, what kind of things she did, and describe a bit the experience and how it changed during the internship – so compare the beginning, the middle, and the end. Also, they had to evaluate the internship: what the student liked and did not like, give feedback, and reevaluate themselves. The university collects internship reports and sometimes uploads them online so that students can read different reports from other students.

The internship was about online marketing, and the tasks were mainly related to website content, especially SEO, and a small part about social media marketing. The student did not have a formal job description, mostly done orally, as she found it in an advertisement and applied directly (different application process), and there was not much information. The company communicates online mostly, so no in-person contact. She had a phone call with them before starting the internship, but on the first day, she directly started the "Academy", a website where they teach interns step by step what they have to do. All of that is done online, and it is possible to ask them via text,

	<p>call, or email if there is any question or if something is unclear. As the company is completely online, the student did not meet anyone in person and only got to know the CEO a bit from the Academy videos, the closest person to contact was the intern supervisor. She never met any other intern, even though the company had a channel for them to ask questions to each other. However, more informal or 'coffee talk' is non-existent. According to what she heard from the company, the reasons for that are flexible working hours, so each person is working in a different period of the day, and it is hard to promote something for everyone to get together.</p>
<p>3) Difference and similarities</p>	<p>The company's in-person events can generate more contact, interaction, and cooperation. Then, this contact and this joint development of content work is much better in person, and their lecturers also have a much better overview of the students as part of the face-to-face teaching. Moreover, online, participants can also dive into it to a certain extent. The camera is turned off, they get distracted, and they are less willing to participate interactively. Regarding the performance during the module exams, the results have stayed the same, somewhat worse, which certainly has to do with online information. However, there was also a special feature from their participants because in the tax advisor area, in addition to the work that otherwise had to be done, we had to provide emergency aid bridging and help accompany and apply for all these measures. It also impacted the students because these students or the course of study lasts four years and vocational training takes two and a half years. This means they are also trained specialist employees for one and a half years and then work in the office and are accordingly working and must studying simultaneously. Moreover, if students are busy working, they have less time to prepare for exams.</p> <p>The students also saw some differences between in-person to online internship experiences:</p> <p>(1) Related to mentorship, guidance and feedback, the student mentioned that the company has its system, but it is tricky to understand how it works. So in the first week, she had a plan of where, when, at what time, and who would show her the tasks in the office. Moreover, whenever she had questions, she could call the supervisor or her colleagues, and they shared their screens and showed her how the task was done. As she had a supervisor responsible for all interns and others for the tasks (e.g., label manager or packaging coordinator), she knew to whom to ask questions. However, they did not have a structured feedback process. She only got it once, but it was too generic, and she did not get many insights on what to improve on.</p> <p>(2) In this experience, the student mentioned that the company gave her feedback at every meeting in a direct way, pointing out what could be reworked and explaining how more clearly. If the students do a great job, which is quite helpful to the company, they will also be straightforward and say it. The company also encouraged the intern to ask questions during the meeting and left an open channel to ask more during the execution of the tasks via Slack messages– the responsible person usually replied quickly.</p> <p>(3) This student had supervisors with different lists of topics that the interns could work on, and they would always assign one person a topic, but they could talk. The intern could choose what to write about if someone else did not have it yet – that is how the company had control over the tasks. Besides, they</p>

	<p>used a program where the interns could note their working hours and tasks. In the end, the supervisors would also recheck the website, if everything was working correctly, and especially in the beginning, they did that more regularly and strictly to help the interns improve. For mentoring, the interns had a platform called "Academy" to learn about the tasks they should perform. They would complete one part and then work on that, then move on to a different one – they always had a learning part and then a practical part, always guided by the supervisor. In the end, once they finished most of the basics, they can start working on everything. They were always allowed to go back into the Academy at any time – she even had access open for one month after completing the internship. Also, the interns had supervisors to help them if they had any questions; and could ask the other interns.</p>
<p>4) Learning outcomes</p>	<p>From the company's side, they tried to process the modules the same way they have done so far. In addition, the speakers usually tried to create a certain amount of cooperation through searches and smaller groups. Where it was relevant, they reduced the group sizes. They created smaller units meeting in different time slots for shorter periods to be more effective, and the skills could be developed better.</p> <p>For the students, the impact of the shift from face-to-face to online was clear and rather big.</p> <p>(1) In this internship, communication skills are a huge part of it because of the constant contact with different stakeholders and teamwork, as the team was exchanging a lot about their tasks, not only for control but also for seeing if they could support each other. However, in the online environment, teamwork is quite different because, even though they have regular meetings and call each other, it is different from when they are just sitting in front of each other and can ask a question and not take the time to call the other person. Maybe they get interrupted, so the barrier is higher online. It was a slight difference in technical skills, perhaps because she had two weeks of in-person onboarding. However, all the programs were online, and she worked on the laptop. Moreover, in the university, she learned much strategic theory, which was not so much part of her internship as it was more operational . So, seeing it from inside a company is different. There is higher involvement than at the university. Networking was restricted to inside the company, where she had the opportunity to join other interns in an online meeting lunch once a month. Also, to integrate into the company culture, there were not many events but informal perceptions. For example, in her department, colleagues were expected to call each other by their first name, but in other departments, that is not usual. They also have a team lunch once a week online. Further, when she got the approval for the internship, the company sent her the code of conduct with her contract. Then, when she started the internship, she had to take an online course where they presented this code of conduct again, some general company presentations, and some other lectures.</p> <p>(2) This experience contributed mainly to communication skills as the student did not have regular or intensive online weekly meetings before in other projects or work. However, online requires some different or additional communication skills because she had to spend more time chit-chatting to get to know each other – on site, it is easier as students are already in the same room. The student also learned about new tools, like Slack and Figma, which</p>

	<p>she was unfamiliar with and had to learn from scratch, improving her abilities that might be helpful in the future. The internship also helped to shrink the link between theoretical knowledge and practice, as she only had learned about basic theory/procedures. However, with the internship, she could see and apply it in practice. However, the online experience did not contribute to her networking or getting well integrated into the company's culture, as it is a start-up, and most people are not at the office.</p> <p>(3) This student learned a lot about time management because she was free to schedule her work hours independently. So if she takes a break and takes a long lunch and no one checks that she went back to work, it is harder to manage, especially not having flexible hours but also doing it at home. To help with that, she worked with a friend studying for exams. So they met up and talked sometimes. In general, blocking some periods from her week also helped, and working on an exercise basis as she could know how much time she needed for each exercise. Besides, her online communication improved, as she had to learn how to write a short text to explain a problem and ask for help from the supervisor. Regarding technical knowledge, she learned a lot about websites and how to write good texts, which were related to most of her tasks; and to work with different communication tools, like the hour count tool. For her theoretical knowledge, she had seen much about customer experience, for example, so it was interesting to see how it works in real life. However, her networking set was not expanded during the internship, as she rarely met anyone and worked alone. However, it made her realise that this is an essential aspect for her that must be considered in future online/hybrid work. More or less, the same happened with the company culture. On the one hand, the communication was lacking, and she could not see whom she was working with. On the other, this aspect is also part of the company's culture because it is entirely based online, and everyone works alone.</p>
<p>5) Pedagogical innovations</p>	<p>To change the presentations they used, targeted from in-person to online, the company created a one-year plan with which lecturers have to go through or inform this procedure at what interval. Then they worked through these speakers, week after week – the first ones had to change their presentation relatively quickly.</p> <p>One of the students had an experience with an “Academy” from the company. It is a website where an online academy was placed and separated into different sub-topics from which the intern can learn. For example, social media was one topic, or what is SEO and what is evergreen content, then they have a “lecture” and different tasks/exercises that they can do. There is a part of the academy that every intern has to complete. Then there are some extra materials. So if students are doing a three-month internship, they would have less time to learn something extra than their daily tasks than someone doing a five-month internship. Each category had different subcategories, and the company sometimes provided videos where it would explain something or show screens and do it to give examples. Sometimes they even mentioned different websites that the interns could check as well – for example, for coding, it did that, which was not a mandatory part. However, if they wanted to learn a little bit more about it, the academy sent them a link where they could do some exercises and test them at the end to see if they understood the content. The interns always had a recap in text, so when they were working on something they learned a couple of days ago, it was easier to check.</p>

6) Technological innovations	<p>One of the internships used a tool called “Clockify.me” for tracking the interns’ work (as a working-hours table). There, the students could note down their working hours and tell the company which task they were working on, and the supervisors checked into which category this task would fall. That way, they could always check how much time the interns used for each task.</p>
7) Drivers and barriers to eWBL	<p>The biggest barrier, from the company’s perspective, is the participation and interaction in online events, requiring a certain amount of persuasion because not everyone turned on their camera. Few dared to speak during the event, especially because the company usually records the events, and they could already see a certain reluctance among the participants there. However, they found a solution by stopping the recording at the end of the appointment, articulating it accordingly, and incorporating another Q&A session. Then, the interaction and willingness to express oneself are often more significant. The willingness of the speakers to get involved with this new medium and to deal with it in the first place awakens an understanding that content can be conveyed online to a comparable extent and in comparable quality if students get involved, which can be hard sometimes. Also, technical hurdles, as participants are technically not savvy enough to log in properly or to make a microphone and loudspeaker set in a computer’s system settings. Lastly, the company has serious concerns about hybrid models. They think that the speakers are often overwhelmed in this area because they have two different groups of participants and must do justice to both the people on-site and the online participants. Furthermore, from their point of view, this also harms the success of teaching in that it is impossible to do justice to both circles equally, meaning it slows down and often has a lecturer echo.</p> <p>The students also commented about barriers and drivers in their experiences:</p> <p>(1) She would have done the internship either way or the other, regardless of the online aspect, as all the lecturers were online already. However, the socialisation part is quite difficult because, even though she gets along with her colleagues, it would be even better if she could see them daily. Moreover, she feels that the communication stayed the same, but students started prioritising some things over others which students would not do when sitting in front of each other. However, it was not an actual communication barrier because they could always call or text each other.</p> <p>She had the first contact in person, which helped, but all tasks were performed at home, and it did not affect her learning process or her deliverables as everything mostly relied on the company’s system. Lastly, she evaluated the internship as relevant for her future in the job market, as she learned a lot about the online work and process.</p> <p>(2) For this student, the main challenge was communication. Suppose students have face-to-face and encounter problems. In that case, they can ask their supervisors or colleagues immediately, which is different because they cannot communicate directly. Sometimes, in online communication, students must wait for one hour for it, or maybe several hours or even a day. She could have learned more if it had been face-to-face because supervisors might have kept track of her progress more efficiently, and then they may give her more tasks and more instructions. On the other hand, the most important advantages are</p>

	<p>possibilities and flexibility so students can do their work at any time. This is important as sometimes they have a busy schedule from the study program. She also feels more prepared for the labour market, as now she has start-up company experience, which is rather different from usual companies, getting to know a new work style that might help integrate her into other companies' cultures.</p> <p>(3) In this experience, the student faced a significant barrier with non-existent teamwork, so she did not work together with anyone from the company, so she could not collaborate on ideas or co-create something. Also, entirely remotely is taking out people's creativity in a certain way, in her opinion. Communication is also harder online, creating barriers to asking for help, especially from the other interns, as she never met them – but was in contact with the supervisor. The main driver was freedom to schedule her work times, making her learn more about time management and scheduling herself when no one else does. Therefore, it was a great opportunity for her to learn how to work remotely to help develop skills for the future.</p>
<p>8) Long-term impacts of eWBL</p>	<p>The company feels the pressure to stay online, especially from the participant's side, because it is simply more practical, more pleasant and cheaper. Furthermore, they also notice a corresponding development in lecturers, who are sometimes much more pleasant to present from home or vacation than to come to the university. However, from their point of view, the in-person event is the best and most efficient for learning success and, afterwards, exam success. However, getting people back is difficult, i.e., from the executive committee or from online operations to in-person mode.</p> <p>The students felt that most companies would stay online or at least offer the hybrid format, which made them evaluate their internship experiences as a good opportunity for the future of work.</p>

