

Opportunities for International Work Experience Arising from the Sarbanes-Oxley Project

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We would like to thank Alcan Inc. and the students of Concordia University participating in the Sarbanes-Oxley project for allowing us to tell this story. The included photographs are reproduced with permission.

Introduction

It is often said that luck is opportunity meeting preparation. In this paper we discuss a successful international project that lends credence to this belief. Our story illustrates, in particular, how the mechanism of co-operative education can be used to enable students to create their own luck by preparing them to take advantage of employment opportunities created through corporate needs for internationally qualified personnel.

Systemic obstacles to international collaboration are immigration and labor laws. One of the benefits of the European Economic Union is that collaborators no longer face such obstacles in the member countries. Unfortunately, the *NAFTA* agreement has no comparable global provision for unlimited trans-border employment. If we want to build collaborative bridges between our three countries, we must therefore often look elsewhere for solutions.

Collaboration doesn't simply happen. Builders make it happen. The setting for our story is the Sarbanes-Oxley project, in which a group of multilingual students with varying cultural backgrounds from Concordia University's Institute for Co-operative Education collaborate with senior management and other administrators of *Alcan* to advance their own careers and to meet urgent specific needs of a multinational corporation.

Our story profiles some of the students, their contributions to *Alcan*, the successful outcome of the first phase of collaboration and why *Alcan* is continuing the collaboration now and most likely in the years to come. In general terms, this paper is about a bridge between industry and academia, built by qualified undergraduate students and made possible by visionary industrial leaders.

The modalities may differ from case to case. But it is our belief and experience that similar bridges can be built in other contexts and that the obstacles to such collaboration can be overcome if the right people join hands across professional and academic boundaries.

The Sarbanes-Oxley Project (SOX)

In response to recent accounting scandals, the Securities and Exchange Commission of the United States now requires every company listed on the New York Stock Exchange to have in place a financial evaluation process “that is consistent with its business and internal management and supervisory practices.” This requirement is based on the *Sarbanes-Oxley Act*, passed by Congress in 2002, which forces the CEOs and CFOs of companies to maintain rigorous formalisms for documenting and continuously reviewing internal controls and procedures for financial reporting and disclosure controls and procedures. The need to comply with the law touches upon every financial aspect of corporate life. Trained, assisted and supervised by major accounting firms and senior *Alcan Inc.* management, students from various academic disciplines of Concordia University have played and are continuing to play a role in implementing the required processes in the company worldwide. At *Alcan*, the project is known as the “SOX” project.



“SOX” Project Participants

University-Industry Collaboration

Christine Webb, former head of co-operative education at Memorial University in Newfoundland, Canada, had dealt with a representative from Human Resources at *Alcan*, since both were members of the Canadian Association of Career Educators and Employers. When she became Director of the Institute for Co-operative Education of Concordia University, she was surprised by the lack of success of Concordia co-op students in obtaining work term employment with *Alcan*, in spite of the fact that the

company seemed interested in hiring Concordia students. The problem stemmed from the placement method: *Alcan* was frustrated with students applying for jobs they did not want and had no intention of accepting. The company had reached the point where it no longer considered Concordia co-op students seriously and therefore conducted interviews and offered co-op jobs to students at other universities. However, the system has now been changed for the better and the successful collaboration between *Alcan* and Concordia University is part of the story.

After coming to Concordia, Christine Webb revised the co-op student placement system by introducing the competitive matching process. Companies post jobs with the Institute for Co-operative Education and students apply for the posted jobs. The companies then choose suitably qualified students for interviews and rank them after the interviews. All students who have been ranked first by a company and have received job offers as a result, must accept or reject these offers within twenty-four hours. Once students have accepted an offer from a specific employer, they are obliged to work for that employer during their next work term. The unfilled jobs are then reviewed and are offered to the students with the next highest ranking. Students are given three hours to decide whether to accept or reject an offer. The process continues until all possible matches have been made.

The matching process provides the best possible results for employers because it leads to the largest number of matches between employers and students who were ranked first by at least one employer. Students like the process because it maximizes their employment opportunities with companies for whom they would actually like to work. Competitive matching also provides excellent opportunities for students to acquire the skills professionals need to make good career decisions for their entire working lives. In addition, employers are assured of hiring students whom they might like to employ in the future. In the *Alcan*-Concordia example, an unsuccessful past has been turned into a successful present and future because the students are now no longer forced to apply for jobs that do not interest them, and because the company now has direct access to students qualified to work on a critical project with specific human-resource needs.

One of the by-products of the collaboration described in this paper is an academic one: The Institute for Co-operative Education is designing a professional course for co-op students to prepare them better for immediate employment and to meet specific up-front corporate knowledge needs. The course will provide the student with a range of “just-in-time” skills to give their academic experience a real-world flavor. It will also enhance the suitability of the students for productive participation in projects requiring specialized expertise.

Work Term Tasks

Successful international collaboration requires specially qualified personnel. Here is a job description for Sarbanes-Oxley project analyst interns that gives some idea of the kind of persons needed for this type of work. It shows, in particular, that in addition to being academically competent, participating students must have outstanding communication skills, must be able to use these skills at senior levels of the administrative and managerial hierarchy of a company, and must, of course, be capable of doing so in several languages.

Sarbanes-Oxley Project Analyst Intern

- 1.** Working environment
 - Project: Sarbanes-Oxley (internal control assessment)
 - High visibility: Exposure with top management across the Company
 - Interns will be well supervised and trained
- 2.** Main responsibilities
 - Executing internal control testing at *Alcan* operations situated in North and South America, as well as in Australasia.
 - Some involvement with: documenting IT program implementation developing instructions and guidelines for law interpretation (SOX)
 - This experience will enable the Intern to familiarize him/herself with the financial processes of an international and diversified company
 - Continuous communication with upper management
 - Extensive travel and opportunity to interact with different cultures
- 3.** Character traits
 - Open-mindedness, easily adaptable, responsible
- 4.** Languages
 - French spoken, written: Excellent
 - English spoken, written: Excellent
 - Spanish spoken, written: Required

Co-op Student Profiles



Some Profiled Students and Colleagues

The following are some of the Concordia Co-op students who have either participated or are currently participating in the Sarbanes-Oxley project and, by having been hired by *Alcan Inc.*, have met the wide range of job requirements listed in the job description above.

Student 1

- Academic Major: Finance. Courses in Financial Accounting, Organizational Behavior and Theory, Business Communications, Computing Courses all directly relevant
- Languages: English and French
- Work Terms 1 and 2
- Countries of Work: Canada, France, UK, and US

Work Experience Work Term 1: Team leader, testing, and risk navigation, identifying the deficiencies at each plant, preparing data to be transferred from one system to another (Excel to Risk Navigator), creating a standardized toolkit, and leading a team of students. Tables: WCGW (what could go wrong), Summary of deficient controls. Received training from Ernst & Young on testing practices. Work Term 2: Analysis of exceptions and deficiencies (information from 400 sites) in spreadsheet form (previously assigned to Ernst & Young, but reassigned to the student)

Student 2

- Academic Major: Accountancy
- Languages: English and French
- Work Term 1

- Countries of Work: Canada, France

Work Experience Visited the Montreuil-Bellay plant in France to test the internal controls, along with two auditors. Responsible for testing the production and fixed assets processes. Spent three of four months at various plants in France. Typical visit: began by meeting with the Financial Controller and Department Managers. Introduced the Sarbanes-Oxley Act and its purpose, as well as discussing the information. I would need to complete the task. Next I would meet with the auditor and discuss how the work load should be divided. Once the work was done, I would meet again with the Financial Controller and Plan Manager to review each process, list the deficiencies found, discuss possible solutions, and set a date of expected implementation of the solutions. Work term led to rethinking of her career path: away from consulting and more towards operations management.

Student 3

- Academic Major: Finance
- Languages: English, French and Cantonese
- Work Terms 3 and 4
- Countries of Work: Brazil, Canada, France, Switzerland, US

Work Experience Was offered a permanent job at *Alcan*, but also had a job offer in the US. Would not have had the courage to leave Montreal before the *Alcan* experience. Her family are surprised by the confidence she now has. Her mother said that her daughter was a totally different person. Deployed to Paris to cover the tax subprocesses for Packaging Europe. Responsibility for five of the companies and review of five other companies assigned to my peers. Spent six weeks in France to complete the assignment. Work flow: Interviews, one or two days Telephone conferences best for preparing tax documentation. Reviewed the toolkit page by page with the person responsible for the tax process, asking appropriate questions to complete the formalization later. Had prepared a list of documents to collect as a checklist to complete the sample documentation portion of the toolkit. Detailed labeling became essential since it is easy to forget conversations once back in the office. After the work site visit, took notes and photocopied documents back to *Alcan* in Montreal. The three students in France reviewed each other's work. Was in charge of reviewing eight of the sites, as well as making corrections to my own sites. Final document was sent to the plant's controller or director for signature. The internal audit manager then took control of the sign-off process. Result: templates for future audits as plants prepare yearly updates.

Student 4

- Academic Major: Finance
- Languages: English and French
- Work Terms 1 and 2
- Countries of Work: Canada, France, US

Work Experience Attended meetings with both *Alcan* employees and Ernst & Young consultants. We all agreed that the first priority was to organize, standardize, and correct the documentation that had already been gathered prior to our arrival. In fact, this was especially relevant to the formalized SOX testing toolkits. These toolkits served as the core of our internal audits. Besides including the specific questions that we asked IT managers and plant controllers, we used the toolkits to insert their respective answers and the overall audit results. Activity: testing. Richmond, Virginia and New Hyde Park, New York. Fortunately, I was able to test all six business processes: 1. Order to Cash 2. Payroll 3. Property, Plant and Equipment 4. Purchase to Payment 5. Production 6. Financial Statement Close In other words, I was exposed to the entire formula from which a large firm is comprised, instead of just a single variable. Without a doubt, this proved to be one of the greatest learning experiences of my internship. Best of all, testing required that I travel to my assigned plants, including ones in the Saguenay-Lac-Saint-Jean region, and Gradanne in the French Alps. At each plant, my objective was to confirm that the controls actually exists and were effective. Therefore, once on site, I would meet with several of the employees, especially the head of accounting, controller, and plant director. etc. same as another description.

Student 5

- Academic Major: Finance
- Languages: English and French
- Work Term 2
- Countries of Work: Canada, France, US

Work Experience Testing: Benton, Kentucky and Gardanne, France, Paris. Moved on the IT General Controls. This time, though, based in Chicago, Illinois, where the head office of *Alcan Inc.*'s Packaging Americas division is located. Unlike business SOX testing, which has six general processes to test, IT testing has 25 themes that need to be documented. Each theme has standard controls associated with it. Etc. In all, I performed six on-site IT audits, traveling to such places as Wisconsin, Virginia, New York, New Jersey, and Toronto. I also completed several remote audits via phone conferences from the offices in Chicago.

Student 6

- Academic Major: Finance
- Languages: English, French, Chinese and Spanish
- Work Term 4
- Countries of Work: Canada, France, UK, US

Work Experience Controller's Department Testing, on site.

Student 7

- Academic Major: Finance
- Languages: English and French
- Work Terms 2 and 3
- Countries of Work: Canada, France, US

Career Path Will stay with *Alcan* permanently and continue with the same project.

Student 8

- Academic Major: Management and Information Systems Languages
- Languages: English, French and Vietnamese
- Work Term 2
- Countries of Work: Canada, France, US

Work Experience Controller's Department Testing, on site.

Student 9

- Academic Major: Accountancy
- Languages: English, French and Italian
- Work Terms 2 and 4
- Countries of Work: Canada, Italy, and the United States

Career Path Now an *Alcan* manager, continued with *Alcan* on a part-time basis before graduation, by was hired for a permanent position before graduation. Hired as a result of the project and to manage it. She now hires the required co-op students for the project.

Student 10

- Academic Major: Management and Information Systems
- Languages: English and French
- Work Term 4
- Countries of Work: Canada, France, UK and the US

Work Experience Documentation, testing, and evaluation. Conducted internal control testing and developed instructions and guidelines for the interpretation of the SOX 404 law. Headed a group of five students sent to Europe for three months to centralize the testing that was performed. Also prepared the information required by the external auditors to use the sites as part of their random sample. The creation of a central database to manage the necessary information worldwide. Supervision of forty additional interns to expedite the completion of the first phase of the project. Career Goal: To work for *Alcan Inc.* in Australia or other foreign countries.

Student 11

- Academic Major: Finance

- Languages: English, French and Italian
- Work Term 4
- Countries of Work: Canada, Switzerland

Work Experience Part of the treasury team. Given a laptop, American Express corporate card, and a list of sites I had to visit during my work term. Received medical examination and inoculation. I had to ensure that all final aspects of the project were fully integrated. Given that I had completed the documentation and testing for all treasury processes worldwide, I was in a position to answer PWC questions regarding treasury matters. Therefore I was placed on a committee that met every Wednesday morning, connected via web conferencing, to discuss progress of the project and resolve outstanding issues. I also presented the IT department with all material needed to by business groups to facilitate the viewing and management of information collected by the SOX team.

Additional Co-op Students

The current group of students from the Concordia Institute for Co-operative Education includes

Student 12

- Academic Major: Computer Engineering
- Languages: English, French and Spanish

Work Experience 5th work term, *Alcan* only had co-op positions. Using this vehicle to prove himself. Will now be hired permanent by *Alcan Inc.*. The company had only co-op dollars and was able to use them for screening.) I never really thought that I could work in my field as part of a team. But through different work term, I 7 realized that there are places where my own background fits into a team-driven venture. Always felt insecure because my work wasn't technically close to my field of studies.



Some of the 2005 SOX Interns

Student 13

- Academic Major: Finance
- Languages: English and French

Work Experience Sarbanes-Oxley Project Analyst Intern (Summer 2005)

Student 14

- Academic Major: Finance
- Languages: English, French and Vietnamese

Work Experience Sarbanes-Oxley Project Analyst Intern (Summer 2005)

Student 15

- Academic Major: Management and Information Systems
- Languages: English, French and Punjabi

Work Experience Sarbanes-Oxley Project Analyst Intern (Summer 2005)

Student 16

- Academic Major: Software Engineering
- Languages: English, French and German

Work Experience Sarbanes-Oxley Project Analyst Intern (Summer 2005)

Co-op Student SOX Performance

The collaboration between Concordia University's Institute for Co-operation and *Alcan Inc.* described in this paper has benefited both the company and the students. The following table describes how the performance of ten of the students was judged by their supervisors.

	A	B	C	D	E	F	G	H	I	J
Communication	3	3	1.5	3	2.5	2.5	2.5	2	2.5	2.5
Commitment	3	3	3	3	2.5	2.5	2.5	2	2	2
Initiative	3	3	2	2	3	3	3	2	2	2
Perseverance	2	2	2	2	2.5	3	3	3	2.5	2.5
Collaboration	3	3	3	3	2.5	3	3	3	2.5	2.5
Creativity	3	2	3	3	2	2	2	2	2.5	2.5
Judgment	3	3	3	3	2.5	2.5	2	2	2	2
Organization	3	3	3	3	2.5	3	3	1.5	2	2
Total	23	22	20.5	22	20	21.5	21	17.5	18	18
Average	2.88	2.75	2.56	2.75	2.5	2.7	2.6	2.2	2.3	2.3

Table 1: Company Evaluation of Student Work Term Performance

The evaluation criteria used to assess the performance of the students are well-documented in the *Alcan* Human Resources procedures and have predictable meanings. The table shows that from the company's perspective, the collaboration was a success. The project has led to several hires of Concordia co-op graduates in permanent positions.

International Work Experience

How satisfied were the students with their work experience at *Alcan Inc.*? One measure is their interest in obtaining permanent jobs with the company. Another is their interest in obtaining international postings. The following table shows that all of the ten students profiled in this paper are interested in working for *Alcan* on a permanent basis. While they would all like to work in Montreal, most of them are also interested in international postings.

	Kitimat	Kemano	Montreal	Saguenay	Ontario	Other
A			1			
B			1		2	2 (Europe)
C			1			2 (USA)
D			1		3	2 (China)
E			1			
F			1			2 (Australia)
G			1			2 (Australia)
H			1			2 (Major Cities)
I			1	1	1	
J			1			

Table 2: Student Interest in Permanent *Alcan Inc.* Employment

What did the students gain from their participation in the project? Here are typical comments made by randomly selected participants in their work term reports and in a meeting arranged between the authors of this paper and available students.

Pertinent Student Comments

Student A

Comments “The culture gap exists. We have learned in many classes about the attention to cultural differences when a business goes international. The adjustment to language was the largest challenge. Not only was the accounting terminology different in addition to the terms themselves being new, the Parisian accents and manners of work also posed a difficulty in the beginning. This barrier could have been better addressed, had there been the additional week of training at the beginning of the mandate in France.

- Ethics: The Sarbanes-Oxley work term also introduced me to ethics and

compliance for the first time. Being a part of the project also gave me a sense of belonging that I had never experienced before during any of my other work terms.

- Personally, I believe that my commitment to the project and to ALCAN came from the root of Sarbanes-Oxley. In my previous work terms, all my work had been profit and performance driven. Work to create value for the corporation thus increasing shareholder value. However, with Sarbanes-Oxley the purpose was different. This project had a set budget and time line, but I was part of a greater purpose to renew confidence in the financial markets. A noble feat. Therefore even during the longest weeks when the work was almost overwhelming, I had to return to the “big picture.” What was I doing there? What is the difference I will make? I felt at ease for the first time because this time my contribution mattered beyond the bottom line. That was a very important realization.”

Student B

Comments “On a more personal note, I found the remediation period to be extremely intriguing. Of course, stress levels were high and the fear of failure overwhelming, but it provided me with a sense of significance and pride. As the consequences of non-compliance loomed overhead, I, being a mere intern, was working hand-in-hand with top management to remedy *Alcan*’s situation. Among other things, this included attending conference calls, analyzing results and preparing documents.”

Student C

Comments “Testing was a great experience. Since I love working with people, my favorite aspect of these mandates was undoubtedly the emphasis on human relations. At first glance, these employees viewed me as an auditor. In other works, they would automatically assume that I was going to disturb their daily routine and interrogate them. Therefore, I was always very friendly and tried not to take up too much of their time. On account of this, I quickly learned how to find what I was looking for and how to read and understand countless business documents.

- Without a doubt, this internship has been the best time of my life. Words could not begin to describe how honored I feel to have been granted such an exceptional opportunity. From a professional standpoint, I can now say that I have considerable international business experience. Not only did I assist in the implementation of a new and vital legislation, but I did so for an outstanding company. Besides having traveled to breathtaking locations around the globe and networking with countless *Alcan* employees of all cultures, I have gained invaluable knowledge in my field of study (Finance).
- Finally, I feel that one of the greatest rewards from this work term is the major improvement in both my French speaking and writing skills. Even though having worked strictly in my second language for the past fourteen weeks was not always easy, it has been more than worth it. All in all, *Alcan* has provided me with an unforgettable entrance into today’s fascinating business world.

Considering that I have never traveled within the United States prior to this internship, it was great to visit two new locations. Being a people person, I especially enjoyed meeting several of the local people employed at the plants.

- Without a doubt, *Alcan* has provided me with a one-in-a-lifetime opportunity. Words could not begin to describe how honored I feel to have been granted such an exceptional experience. The professional knowledge gained during this second work term was absolutely incomparable. Having been granted so much flexibility and responsibility, due to Chicago's lack of staff, made me realize that each and every employee is precious. I now understand that everyone, from intern to senior executive, has the potential of making major contributions to a company. Moreover, I learned that placing confidence and trust in an employee is the best possible incentive. At a deeper level, I think that my entire character gradually improved. I now feel so much more independent, confident, and ultimately prepared for the road ahead."

Student D

Comments "Having tested in Paris and Chicago, I noticed significant differences in the two environments. In Paris, I was a trainee, learning the ins and outs of SOX 404 IT testing on the job. Work was organized and the goals of each site visit were clear. We had direct instructions from management on how to perform IT audit and what to look for. In Chicago, however, things were much different. Upon arrival at the Chicago office in mid-August, it was immediately clear to me (and my fellow interns who were assigned to this mandate) that the whole IT General Controls project was much more disorganized. This was not a reflection of management's capabilities, but more of time constraints: *Alcan Inc.* Packaging America had started their IT Sarbanes-Oxley compliance later in the summer. *Alcan Inc.* Packaging Europe had begun their compliance much earlier in the year. Therefore, as deadline approached, the small team in Chicago was scrambling to get work done. To my surprise, upon my arrival in Chicago, I was embraced as a knowledgeable, competent team member from the get-go. Owing to my IT SOX experience in Paris, I was much more well versed on the current project than the other American team members were and I believe they recognized this. Herein lies my most valued experience of this second work term: due to my past experience, I took on almost a managerial role at times, making autonomous decisions and organizing fellow team members in order to operate more efficiently. In addition, I reported directly to the IT SOX Director and, thanks to his relaxed management style, I felt comfortable giving him my opinion, offering my advice, and even advising him at times."

Student E

Comments "I feel that I have acquired many general business skills thanks to the nature of the internship I had. Every time I visited a site or arrived at a new office in the United States, I met new people and sharpened my office social skills. Each time, I ensured that I was viewed as one who was helping workers improve their work environment and not as one judging their performance."

Student F

Comments “Working at *Alcan* allowed me to develop a working discipline. I have gained knowledge about accounting practicing and auditing. I had the chance to see what it is like to work in a stressful environment along with so many other employees. I learned how to deal with working under pressure, and working individually and in groups at the same time. I have come independent and acquired more ability to communicate and work with others.

- This work term involved extensive travelling, which really exposed me to other cultures and people. I learned how to cope with unexpected changes and cultural differences. A unique, interesting and rewarding aspect of the position included travels to the UK, France, and the US, which exposed me to cultural diversity in various parts of the world. In heightened my sensitivity and awareness to different business practices.
- In order to work at a company like *Alcan*, you must be highly dedicated to your job and your team, since you may be asked to randomly leave at anytime. Became acquainted with the real world business expectations and demands. Work experience, self-assurance, knowledge, leadership skills, management skills, travel experience, personal growth. Meet and work with people in senior positions which the students themselves aspired to in the future. They shared some personal experiences and gave advice on what steps should be taken to become a competitive candidate for these positions. Work with people in a different culture and learned how to adapt to new surroundings and embrace the differences. Advantage of Quebec students: grew up in a multicultural and multilingual environment. The students learned the importance of passion for your work. Passion for the cause to which you are contributing.”

Student G

Comments “I truly believe that there are as many benefits for the employers as are for the students involved in an international stage. One of the biggest challenges in excelling in a global company, in my opinion, is being able to communicate effectively with people of different races, cultures and values. Different countries have different strategies and ideas in terms of “best business practices.” For this reason, I think that every company could benefit from utilizing co-op students from other countries to teach them different ways of expressing their ideas and help them “think outside the box.”

- After these stages, the students they hire will not only be better communicators, but also be more independent and responsible. This would make them much more of an asset for any international company to employ. For myself, getting the opportunity to work in France taught me things that I could have never learned from school or from working in solely in Canada. I’ve gained so much confidence in myself and my abilities to bring value to a company, no matter where it may be located.”

Student H

Comments “Through this internship I have gained the opportunity to use the knowledge I acquired at University in a practical fashion, teaching me more

than I had ultimately imagined about people, the industry and business in general. My strong communication skills and my ability to quickly mesh well with people and my environment have given me the confidence and desire to work internationally at some point in my career. Due to *Alcan's* position as a large, multinational firm, I believe that it is the right organization to provide me with the chance to work in Information Technology and International Business. It will also help me to learn, mature and develop the skills needed to be successful in my career.”

Conclusion

The story of our paper is obviously not unique. Analogous experiences must abound. We are hoping that by telling ours, others will come forth and confirm our view that in the absence of legislation legalizing the mobility of labor, a systematic project-by-project approach to international collaboration represents an excellent tool for building academic and professional bridges between our countries. We view CONAHEC as a catalyst in this regard. The Consortium provides an environment where potential partners can identify opportunities for seminal international collaboration.

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