

Workplace practice in undergraduate accounting
education: a small scale exploration of year-long work
experience at a post-1992 UK university

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Abstract

Undertaking a year-long placement between the second and final year of an undergraduate degree is an established practice within Business Schools for helping to develop students' transferable and employability skills (Sheridon and Linehan, 2011). Literature also points to the better academic performance of placement students over full-time students in their final year (for example Crawford and Wang, 2016). However, little is known about how these perceived benefits come about (Little and Harvey, 2006), or indeed, how students themselves experience the workplace environment.

This research explores periods of year-long work experience for BA (Hons) Accountancy and Finance (BAAF) students at a post-1992 university. It adopts a dialogic approach commensurate with constructivism (Lincoln, Lynham and Guba, 2011), which places students' constructed descriptions of their experiences at the heart of the research. In-depth interviews were carried out with four BAAF students who had undertaken a gap year, rather than a university-approved placement experience, and found that similar benefits were expressed by these students to those previously ascribed to placement students in literature. In-depth interviews were conducted with six further BAAF placement students, at three points in time during their year-long placement. Interviews revealed that students experienced their placement in terms of actions and behaviour, and it was through active engagement with workplace practices, and through social interactions with a community of practitioners, that they came to learn their roles (Lave and Wenger, 1991). A focus group was conducted with eight further BAAF students on return from placement, which revealed that BAAF students could be better supported with crossing the boundary between university and the workplace (Wenger-Trayner and Wenger-Trayner, 2015), and for navigating the workplace practices they were likely to be immersed in.

A framework that provides a lens through which student learning and development on campus, as well as during placement, was established from the findings. This framework centres around the notion of 'becoming' supported by 'self', 'action', and 'possibilities', set within the context of 'personalisation'. The realisation and operationalisation of this framework, drawing upon the BAAF programme for illustrative purposes, is outlined. The findings have implications for accounting education within the academy, as well as for professional accountancy training and practice. However, in line with much work-based learning literature, there are also transdisciplinary applications of these findings beyond the immediate accounting context. A series of recommendations, for practice, as well as avenues for future research, are made.

Dedication

This work is dedicated to my late mother Ros Edden who was here to see me start my doctorate, but sadly not to complete it. You never doubted me for a moment. Thank you.

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Chapter One: Introduction to the thesis

1.1 Introduction

The benefits of integrating real-life work experience into undergraduate educational provision has received much attention (for example Ashworth and Saxton, 1992; Brennan and Little, 1996; Chartered Management Institute (CMI), 2014; Dearing, 1997; Harvey *et al.*, 1997; Lee *et al.*, 2004; Little *et al.*, 2006), however very little is known about how students themselves experience the workplace environment and what educational institutions can do to support students' transitions into this often previously unknown world. This study explores how undergraduate accountancy and finance students at a post-1992 university experience periods of year-long work experience.

The students in this study are from one university, studying a Bachelor in Arts (Honours) Accounting and Finance degree (BAAF) within the Business School. BAAF is a long-standing course with an average of approximately 120 students at each level (year). In common with other undergraduate Business School courses, students choose to study the BAAF degree either as a three year full-time programme, or as a four year sandwich programme, including a year-long (minimum of 40 weeks) placement in industry between the second and final year of the degree. This research focuses on some of those students who choose to undertake a placement (currently around half of the BAAF cohort).

International accounting education literature (for example Beard and Humphrey, 2014; Beck and Halim, 2008; Gracia, 2010; St. Pierre and Rebelle, 2014) highlights the value

of periods of work experience for undergraduate accountancy students. For instance Beard and Humphrey (2014: 579) suggest that work experience can “offer an alternative pedagogy” for accounting education, however the form of this alternative pedagogy has hitherto gone unexplored. My research is uniquely placed to offer insight into *the ways* students are learning through engagement with work-based practice, as well as illuminating *what* they are learning in the workplace. This will be beneficial to scholars interested in how work experience can shape accounting education, and will also contribute to the debate around a perceived disparity between what accounting educators teach and what accountants practise (see for instance Flood, 2014; Gabbin, 2002).

Work-based practice is likely to become a growing component of undergraduate provision (Beck and Halim, 2008; Byrom and Aiken, 2014; CMI, 2014; Dalrymple *et al.*, 2014), therefore it is important to understand more about what happens when undergraduate students engage with the workplace (see for instance Zemblyas, 2006). Research in this area has tended to emphasis the “good news story” (Auburn, 2007: 119) of work experience in the form of placements in terms of their contribution to key skills’ development and graduate employability, however less is known about how and why these perceived benefits occur.

In this chapter, I explain how my position as an educator of accountancy and finance students motivated my interest in this area. I go on to outline the policy context that promotes periods of work experience as part of undergraduate education, which is itself positioned within discourses on the development of key skills and graduate employability. I outline my Business School’s position and conclude the chapter with my research questions and a summary of the remaining chapters in the thesis.

1.2 My position

I am currently a member of teaching staff in the Accountancy and Finance Division of the post-1992 university within which this research is based. I qualified as a professional accountant under the Chartered Institute of Public Finance and Accountancy (CIPFA) approximately 15 years ago, choosing this occupation after studying what is classified by the profession as a 'non-relevant degree' (Psychology). My motivation for becoming an accountant was a pragmatic one – my degree did not lead in any particular vocational direction, I had a desire to work and to be financially stable, and I had a strong academic record, particularly with regard to numerical disciplines. I applied for and gained a position to train as a chartered accountant at a large international audit and advisory firm. After seven years I was motivated by a desire for a better work-life balance to take a role at my current employer as an academic, teaching accountancy. Since returning to higher education my time has been occupied both with a concern for educating others, and with a drive to further educate myself in the practice and theory of education itself.

One of my responsibilities on joining the Business School in 2004 was visiting BAAF students who were undertaking year-long work placements as part of the sandwich course. I found it fascinating to observe students engaging with their work environment, and clearly getting value from these experiences. Indeed myself, and fellow colleagues, anecdotally noticed a difference between BAAF final year students who had been on placement and those who had not (an observation that garners support from literature, for example, Blake and Summers 2007; Fell and Kuit, 2003; Kitson, 1993). Yet we knew very little about why changes might have occurred, or indeed in many cases, what students were actually engaged with during their year-long placement.

My interest in this area resulted in my taking on the role of BAAF placement year tutor in 2010, which involved being the key university contact for BAAF students during their placement year. This role was restricted in many respects by the policies and procedures of the Business School – all Business School placement students had common guidance provided to them (The Placement Handbook, Nottingham Business School (NBS), 2015), and were subject to common assessment requirements for instance. However, I could explore different ways to support BAAF students in preparation for, and while they were engaged with their work experience, and it is this element of my professional practice that this Doctorate in Education (EdD) research develops.

The following section positions my research within the wider educational discourses promoting the integration of work experience into undergraduate education, drawing upon the skills agenda, and the importance attributed to promoting employability within Higher Education (HE).

1.3 The work experience agenda

It is widely recognised (see for example Bennett *et al.*, 1999; Billing, 2007; Bullock *et al.*, 2009; Gammie *et al.*, 2002; Stewart and Knowles, 2001) that more than subject-specific knowledge is needed for graduates to enhance their prospects of employment, and employers, the government, and students themselves, are increasingly recognising the need to evidence the development of skills during their HE experience.

The Government commissioned report of the National Committee of Inquiry into Higher Education (Dearing, 1997) declared that “the strongest message conveyed to us by employers in the course of all of our work is that they would like more students to have work experience” (Dearing, 1997, Main Report, 3.54). The report recommended that “all institutions should, over the medium term, identify opportunities to increase the extent to which programmes help students to become familiar with work, and help them to reflect on such experience” (Dearing, 1997, Annex A). In addition, the report supports the further development of a range of key skills during higher education – communication, both oral and written, numeracy, the use of communications and information technology and learning how to learn. The Department for Education and Employment adds problem-solving and working with others to this list (DfEE, 1998) and emphasises the part that key skills have to play in the employability of individuals throughout their working lives, and the importance of key skills in preparing people to be part of a flexible and adaptable workforce (DfEE, 1997). More recently, the Department for Business Innovation and Skills (BIS) ‘*Higher Ambitions*’ document (2009) called for universities to “publish a statement on how they promote student employability” (BIS, 2009, Executive Summary: 8) to help to enable students to choose courses that offer the greatest returns in terms of preparation for employment.

Employers are similarly arguing that higher education has a role in producing graduates with personal transferable skills, rather than narrowly defined technical skills, to meet the needs of the economy (Bennett *et al.*, 1999; Harvey *et al.*, 1997), and point to a perceived ‘skills gap’ between the needs of graduate employers, and the skills of recent graduates (see for instance Dickenson, 2000). A proliferation of lists of employers’ skill demands appeared through the 1980s and 1990s (Barrie, 2006; Bennett *et al.*, 1999), highlighting what employers are seeking in terms of these transferable skills (for instance Aiken and Martin, 1994; Cook and Finch, 1994; Tanyel *et al.*, 1999). In addition, there is a “bewildering array” (Barrie, 2006: 217) of terms to describe these

skills themselves, for instance generic, core, key, personal, transferable or employability skills (Barrie, 2006; Stewart and Knowles, 2001). A discourse of attributes has been added to this discourse of skills (Bennett *et al.*, 1999), and it is now commonplace for universities to articulate the qualities of their graduates through published generic graduate attributes (Barrie, 2006), as is the case in my own university (contained within the Strategic Plan).

Many universities have accepted the implications of the political and economic agenda (Bennett *et al.*, 1999), and have policies asserting their commitment to skill development and employability (BIS, 2009). Providing undergraduate students with the opportunity for a year-long work placement between the second and final year of their degrees is a strategy adopted by many (particularly post-1992 universities) as a means of equipping students with valuable work experience and opportunities to develop the skills employers appear to be looking for (Crebert *et al.*, 2004; Harvey *et al.*, 1997; Sheridan and Linehan, 2011). Indeed the Crick Report of 1964, produced for the National Advisory Council on Education for Industry and Commerce specifically recommended that all business studies degrees should take a sandwich form.

1.4 Placement learning at the Business School

In the Quality Assurance Agency's Code of Practice on work-based and placement learning (2007: 5), placement learning is regarded as "the learning achieved during an agreed and negotiated period of learning that takes place outside the institution at which the full or part-time student is enrolled or engaged in learning".

My own institution has a strong history of promoting year-long work placements, and in the Business School there are currently 384 students on placement (during 2015/16), with this planned to increase next year (NBS, *Employability Delivery Plan 2015/16*). It thus seems imperative to understand what actually happens to students during these periods of work placement, which my research addresses in an accounting and finance context.

The framework that currently exists in the Business School to support the securing of placements, and active engagement with placements, strongly promotes the benefits of the *work experience* that students gain from placements rather than promoting their value as a *learning* experience. Indeed Marshall and Cooper (2001) highlight that the notion of sandwich actually evokes the image of a slice of work experience inserted between two layers of academic input. While this can be beneficial in terms of the employability and skills agenda previously mentioned, it may be that alternative forms of work experience could provide the same benefits. For instance Kitson (1993: 55) states that the major benefit of placements claimed by academic staff as far as students are concerned is that “their interpersonal skills improve and that they mature. It is possible that this difference is simply the product of being one year older”. There is perhaps therefore a taken for granted assumption about the merit of year-long supervised work placements which this study explores.

In particular, while the placement may go some way towards preparing students *for* work, there has been little attention given within the Business School to the ways students might learn while on placement, and particularly the possibilities for students to learn *at* and *through* engagement with their work environment (see also Guile and Griffiths (2001) for instance on vocational education and training programmes). Some research indicates that work experience in itself is of little value but it is the learning

derived from this experience that is useful (Ashworth and Saxton, 1992; Chisholm *et al.*, 2009; Criticos, 1993; Little *et al.*, 2006; Pegg *et al.*, 2012; Roodhouse and Mumford, 2010). A potential explanation for the emphasis on preparation *for* work at the Business School is that the placement year does not attract academic credit. However, all placement students are required to set themselves four objectives for the year, articulated in a development plan, which forms part of a portfolio to be maintained throughout the year. The portfolio should include daily reflections on experiences during the first two weeks of placement, and thereafter weekly reflections on critical incidents and specific examples of skills' development (NBS, 2015). The assessment for the placement year (pass/fail) is based on a presentation focussing on key learning experiences and key skills developed during the placement, delivered to a member of academic staff and between six and eight other placement students, at the Business School, towards the end of the placement.

Prior to 2014/15, policy within the Business School, was that those students who were unsuccessful in securing a placement were required to take a 'gap year' and return to university after a year's leave of absence. This policy resulted in my having access to a group of interesting students during the early stage of my doctoral research – those who had not undertaken a subject-specific university approved placement however had engaged in some alternative activities prior to their final year - a previously un-researched group.

The nature of accounting and accountancy (discussed in the following chapter) creates a rich and complex context for considering the work experiences of students. Indeed, while work experience is a necessary requirement for professional qualification as an accountant, it has received little attention in the literature (Wilson, 2011), with only a limited number of studies (described in the following chapter) having considered the

professional *learning* of accountants in early practice. The learning of accountants through undergraduate work placements has received even less attention, and increasing our understanding in this area will enable us as educators of accountants, to better prepare students for transitioning into the working world, and to better support and facilitate their learning while they are there.

1.5 Research questions

My research therefore addresses the following research questions:

1. Is it the placement that counts? To what extent do gap year accounting and finance students articulate similar benefits to those previously ascribed to placement students?
2. What more can be done to better support accounting and finance students in preparation for and during their placement?
3. How do students experience their placement? What is the nature of placement learning through engagement with work-based practice?

1.6 Situated learning perspective

Before leaving this opening chapter it is pertinent to recognise that the material drawn upon the framing of work experience and placement learning within the employability and skills development agenda implies a particular theoretical perspective, which conceives of skills as “unitary, measurable traits that individuals possess and are able to transfer from one context to another” (Stasz, 2001: 397). This perspective can be contrasted with a sociocultural or situated perspective, which argues that skills can only be understood within a particular working context, from the viewpoint of the individuals in the social setting (Bennett *et al.*, 1999; Hager, 2011; Stasz, 2001).

These differing perspectives to skills echo fundamentally different approaches to *learning*, which are commonly associated with the metaphors 'acquisition' and 'participation' (Sfard, 1998) and are discussed in more detail in the following chapter.

1.7 Summary of the remaining chapters in this thesis

Chapter Two summarises relevant literature in order to provide a context for addressing the research questions given above. Chapter Three sets out the methodological framing for my research including explanation of the interpretative, qualitative approach adopted and consideration of the ethical issues the research raises. Chapters Four and Five present the findings of my research and interpret these findings drawing links with the literature set out in Chapter Two. Chapter Six concludes the thesis and outlines its contribution to the academic and professional field. A framework is presented, developed from the findings, which presents a lens through which student learning and development, in both the workplace, and HE more widely, can be considered. This framework has relevance to professional training and practice, as well as within HE. The operationalisation of the framework, within an undergraduate accounting programme is considered, with recommendations made for both improving immediate practice, and looking towards future research.

Chapter Two: Literature review

2.1 Introduction

This chapter sets out the theoretical framing for my research by positioning my research questions firmly within the field of study. The chapter is divided into five main parts. The first section discusses the nature of accounting and its relation to pedagogy as a context for the specifics of the study. The second section outlines the current Business School position with regard to placement learning, and considers some definitions of commonly used terminology. The third section discusses some theories of workplace learning, including situated and participatory approaches, informal learning in the workplace, and the early socialisation of accountants into the profession. The fourth section considers the undergraduate placement year, particularly in an accountancy and finance context, and the final section sets out the current Business School system for supporting students during placement and positions this within relevant literature.

2.2 Accounting and Accountancy

In order to better understand workplace practice for accounting and finance students as part of the undergraduate offering, it is necessary to explore the nature of accountancy (the profession and practice), and of accounting (the discipline) more fully, and the corresponding implications for pedagogy.

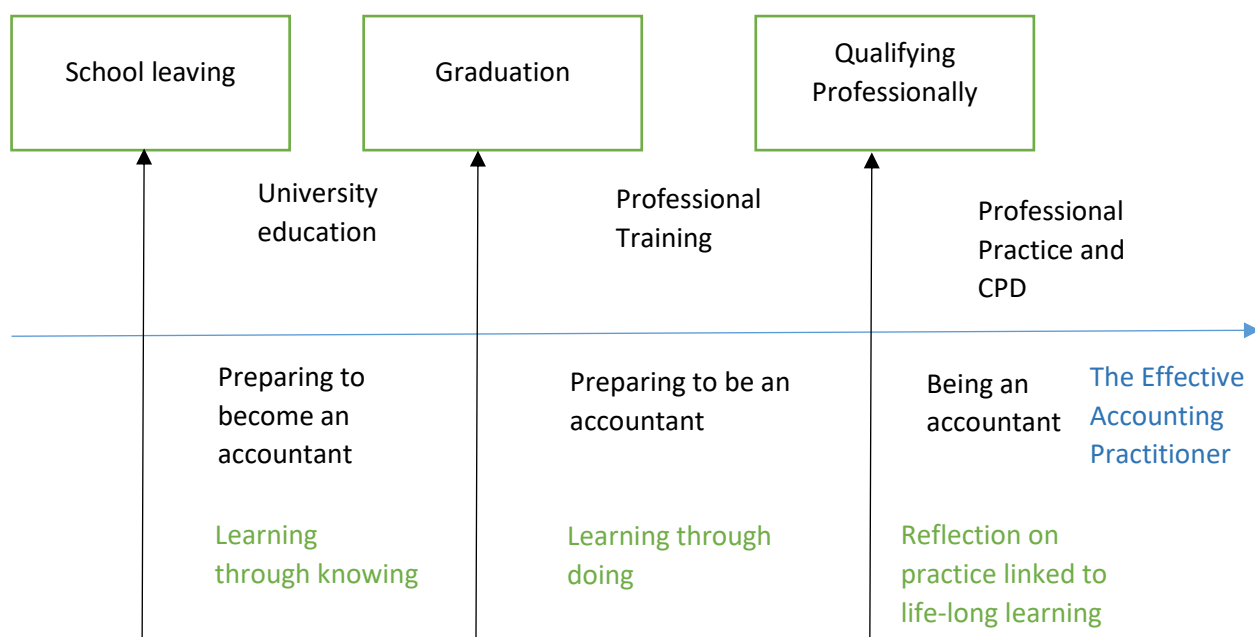
2.2.1 Background

Accounting started as a bookkeeping practice and grew over time towards the profession of accountancy, with professional accountancy bodies (PABs¹) established who controlled access to the profession through professional examinations (Flood, 2014; Littleton, 2016; Manicas, 1993). In the UK, the ICAEW for instance was established in 1880, (with a similar long history associated with the first US PAB, the American Association of Public Accountants (Manicas, 1993)). Licence to practise as a professional accountant today continues to require both practical experience and passing professional examinations set by the PABs (although international differences do exist), and in the UK commonly takes three to four years to achieve. Thus the making of a professional accountant involves both the passing of examinations, and the experience of practising as an accountant, and cannot be achieved without both aspects.

Wilson (2011) provides a useful model for considering the creation of the effective accounting practitioner distinguishing between distinct stages which he considers require alignment (see Figure 1 below).

¹ In the UK and Republic of Ireland there are six PABs; the Institute of Chartered Accountants of England and Wales (ICAEW), the Institute of Chartered Accountants in Scotland (ICSAS), Chartered Accountants Ireland (CAI), the Association of Chartered Certified Accountants (ACCA), the Chartered Institute of Public Finance and Accountancy (CIPFA), and the Chartered Institute of Management Accountants (CIMA).

Figure 1: Alignment in accounting education and training (adapted from Wilson, 2011: 5)



This shows how education is one stage in a process towards effective practice, but being an effective professional accounting practitioner involves pre-qualification training and continuing professional development (CPD) post-qualification. Pre-qualification training is usefully identified as Initial Professional Development (IPD) and post-qualification training as CPD by Paisey and Paisey (2014) and this terminology will be used here (with 'education' reserved for that provided by universities).

International differences exist in terms of the IPD of accountants, for instance with this occurring almost exclusively within the university sector in the US and Australia, however, in the UK, it is undertaken during employment, largely provided by private training providers (Flood, 2014; Sikka *et al.*, 2007; Wilson, 2011).

In addition, an accounting undergraduate degree requirement has become standard policy of the professional bodies in the US, Canada, Australia and New Zealand,

however, in the UK there is no such requirement (Paisey and Paisey, 2014; Velayutham and Perera, 2008; Wilson, 2011). Indeed, the Quality Assurance Agency (QAA, 2016) Subject Benchmark Statement on Accountancy states that a degree in accounting in the UK is “neither a necessary nor a sufficient” (*ibid*: 6) condition for progress towards a professional qualification. Furthermore, there is some evidence that employers may actually prefer to recruit from non-relevant degrees (Ellington, 2017; Evans, 2014; Hopper, 2013; Kotb *et al.*, 2019; Pedley-Smith and Gonzalez, 2016; Ugiabe-Green, 2018), and it is also pertinent to note that having a degree at all (whether in accountancy or not) is not a requirement for entry into IPD (Paisey and Paisey, 2014; Pedley-Smith and Gonzalez, 2016). This has led to the claim that professional accountants are highly trained, but that their profession cannot be said to be truly learned (Paisey and Paisey, 2006). So the *education* stage of Wilson’s (2011) ideal model is not universally present, and in the UK at least, it is the IPD stage that “provides a passport into the world of the qualified accountant” (Paisey and Paisey, 2014: 680) and so deserves some further consideration.

2.2.2 Initial Professional Development (IPD)

There is broad agreement that the IPD stage of accountancy training is narrower in scope than academic accountancy education, and is more closely linked with preparation for work (Ellington, 2017; Hopper, 2013; Paisey and Paisey, 2014; Wilson, 2011). Indeed, there is evidence that the profession, at least in the UK, is “only loosely coupled” (Hopper, 2013: 131) with university accounting education, in that it does not look to accounting research for instance, to inform its practice. For example, Evans (2014) highlights how academic research in accounting is commonly perceived as irrelevant to both the accounting profession and accounting practitioners, and suggests that academics themselves are not interested in practice problems, instead providing research that is only of interest to other accounting academics (see also Amernic and

Craig, 2004; Humphrey, 2005; The Pathways Commission, 2012; Rebele and St. Pierre, 2015).

There is some evidence that the accounting profession does look outwards towards accounting practice, in terms of identifying the skills that accountants need, in order to determine their syllabi (for instance CGMA (2018) and ACCA (2016) discussed below). However, the modern working landscape is changing, not just in relation to accountancy practice, but more widely, and this provides a context for some changes taking place within certain key UK PABs and therefore is considered briefly below.

2.2.2.1 The modern working landscape

While the employability and skills agenda were briefly discussed in the opening chapter, it is useful to more fully consider the current working landscape. This has been recently described as “at the cusp of a Fourth Industrial Revolution” (World Economic Forum, The Future of Jobs Report, 2016; 5) due to technological developments in areas such as artificial intelligence, robotics, 3D printing and biotechnology, as well as broader demographic and socio-economic changes (for instance aging societies, flexible working and climate change). These forces are viewed as transforming occupations in different ways, with new categories of jobs and occupations partly or wholly displacing others, and different skill sets required in both old and new occupations (*ibid*: 8). The report highlights how the current technological trends are bringing about unprecedented change in the core curriculum content of many academic fields, meaning subject knowledge acquired in the first year of a technical degree could be outdated by the time of graduation (*ibid*: 20). The report points to the work-related practical skills and abilities common across industry sectors, as also subject to change, and the top 10 skills predicted for 2020 against five years previously are shown in Table 1 below.

Table 1: Top 10 skills in 2020 and 2015 (World Economic Forum, Future of Jobs Report, 2016)

Top 10 skills in 2020		Top 10 skills in 2015	
1	Complex Problem Solving	1	Complex Problem Solving
2	Critical Thinking	2	Coordinating with Others
3	Creativity	3	People Management
4	People Management	4	Critical Thinking
5	Coordinating with Others	5	Negotiation
6	Emotional Intelligence	6	Quality Control
7	Judgement and Decision Making	7	Service Orientation
8	Service Orientation	8	Judgement and Decision making
9	Negotiation	9	Active Listening
10	Cognitive Flexibility	10	Creativity

Complex Problem Solving has remained the top skill in both 2015 and 2020, however, Creativity has emerged as more crucial in 2020 (from number 10 to number 3), as has Critical Thinking (from number 4 to number 2). Emotional Intelligence (number 6) and Cognitive Flexibility (number 10) both feature in the top 10 in 2020 for the first time. Thus new demands are placed upon education, IPD and CPD, in order to better meet the requirements of the changing working landscape.

2.2.2.2 The effect on accountancy

The practice of accountancy will be directly affected by technological changes, for instance with 'Accounting, Bookkeeping and Payroll Clerks' and 'Accountants and Auditors' being two examples of roles within the "routine-based, middle-skilled white-collar roles... that are susceptible to advances in new technologies and process automation" (World Economic Forum, The Future of Jobs Report, 2016: 9). There certainly appears to be evidence to support some aspects of routine, instrumental, and

even complex, instrumental professional work increasingly being done by machines (Lester, 2019), which has implications for accountancy practice (Kotb *et al.*, 2019; Martinoff, 2016). Indeed, Chartered Global Management Accountants (CGMA)² (2018) point out that the basic finance activities that had provided the traditional training ground for finance professionals in the past, have already been eroded, thus changing the shape of the finance function in organisations.

2.2.2.3 The response from the profession

The accounting profession has reacted to the changing working landscape in various ways. I will outline the response of ACCA and CIMA given they are the most likely destinations for students from my institution, in order to provide the reader with more detail on the current structure and purpose of the IPD required by these PABs.

ACCA

ACCA performed extensive research in 2014/2015 on what is driving change in the years to 2025, and the skills ACCA qualified finance professionals will need to meet those changes (ACCA, 2016a). The research identified the four key drivers of change as advances in digital technology, increased regulation and stronger governance, higher expectations of business value, and continued globalisation (*ibid*). To respond to these drivers of change, ACCA considered that accountants will need “an optimal and changing combination of professional competencies: a collection of technical knowledge, skills and abilities, combined with interpersonal behaviours and qualities”

² CGMA is a designation created by the Association of International Certified Professional Accountants and is a combination of the American Institute of CPAs (AICPA) and The Chartered Institute of Management Accountants (CIMA)

which they call their seven 'professional quotients' and are shown in Table 2 below (*ibid*: 3).

Table 2: The seven ACCA quotients explained (ACCA, 2016a)

Technical skills and ethics	The ability to perform consistently well while maintaining the highest standards of integrity, independence and scepticism
Intelligence	The ability to acquire and use knowledge: thinking, reasoning and solving problems.
Creative	The ability to use existing knowledge in new situations, to make connections, explore potential outcomes, and generate new ideas.
Digital	The awareness and application of existing and emerging digital technologies, capabilities, practices and strategies.
Emotional Intelligence	The ability to identify personal emotions and those of others, apply them to tasks, and regulate and manage them.
Vision	The ability to predict future trends by extrapolating existing trends and facts, and to fill gaps by thinking innovatively.
Experience	The ability and skills to understand customer expectations, and meet desired outcomes and create value.

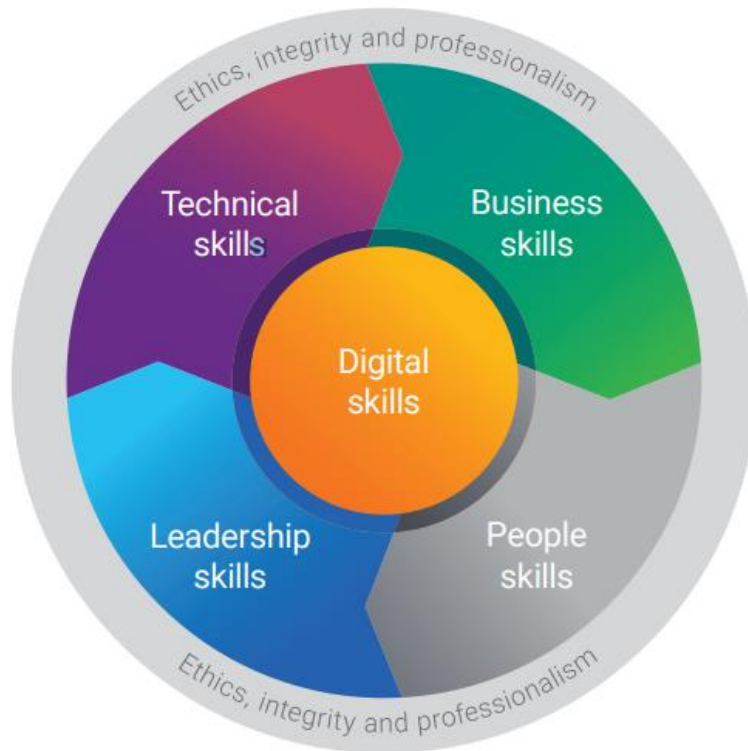
The ACCA qualification has been developed as a result of this research, with a new Strategic Professional (SP) level at the final stage, a new Ethics and Professional Skills (EPS) module, and new computer-based exams (CBE) for a range of modules (ACCA, undated a). Guidance points to SP level exams being "aligned to test those skills that employers are looking for, as well as introducing much greater focus on strategic thinking, business direction and problem solving...(which) will better prepare students for the workplace with a clear focus on the application of knowledge in a strategic context" (ACCA, 2016b: 5). The new EPS module is described as a response to the growing need for the highest ethical standards given new technologies and more complex moral dilemmas in the digital age (ACCA, undated b). Indicative content covers ethics, personal effectiveness (including lifelong learning), innovation and scepticism, commercial awareness, leadership and team working, communication and interpersonal skills, and data analytics (ACCA, undated c). The stated pedagogic

principle behind the move to CBE is that it gives students an experience that is aligned to the modern workplace (*ibid*), although clearly there are also resource savings associated with this assessment method.

CGMA/CIMA

In a similar manner to ACCA, comprehensive research has been undertaken by the Association of International Certified Professional Accountants (see footnote 2 above) to better understand the role of finance in a digital world (CGMA, 2019a). The drivers of change were identified as digital technology and automation as central, with globalisation, geopolitics, regulation, demography and marketization also highlighted (*ibid*). This has moved the function of finance within organisations to one of value creation, set within the context of shifting from working in isolation (accounting) to working in partnership with others across the organisation (management) (*ibid*: 14). This impacts on the types of skills, competencies and mind-set that are required of finance professionals, and has resulted in an updated CGMA Competency Framework with Digital skills in the centre, along with Technical, Business, People and Leadership skills underpinned by Ethics, integrity and professionalism as shown in Figure 2 below (CGMA, 2019b).

Figure 2: CGMA Competency Framework (2019 update)



The research has also impacted upon the 2019 CIMA Professional Qualification syllabus (CIMA, 2019), with a stronger digital focus throughout the qualification, and a clear focus on value creation. The stated objective in redesigning the syllabus is to enhance the employability of students and members, and it “intends to create a learning system that enables learners to acquire skills, competencies and mind-sets that are in high demand by employers” (*ibid*: 3). A synoptic assessment in the form of a three-hour integrated case study exam is present at each of the qualification’s three levels, designed to combine the knowledge and learning across the subjects studied, set within a simulated business context (*ibid*: 11).

2.2.2.4 Practical Experience Requirements (PER) for ACCA and CIMA

The Wilson (2011) alignment model shows that work experience (learning through doing) is incorporated into IPD, and both ACCA and CIMA adhere to the UK PAB model

of requiring students to complete 36 months supervised experience in relevant roles and demonstrating that they have gained a range of skills and competencies. The research on the current and future external environment within which accountants work does not appear to have influenced the PER for either PAB to any extent, and there is no explicit guidance on how students might integrate their preparation for assessments with their PER.

Indeed, evidence from past empirical studies suggests integration is problematic, with Hoskin and Anderson-Gough (2004: 80) for instance identifying that trainees experience a “strongly felt split” between institution-based learning and PER during their training contracts, and Windram (2007: 192) highlighting a “dislocation” between professional examinations and work. There is certainly a suggestion that both students, and training providers alike, prioritise exam success rather than the PER requirements of the IPDS (Coffey, 1993; McPhail, 2001), and research on the PER of the IPDS is scarce (Humphrey, 2005; Wilson, 2011).

2.2.2.5 Summary and criticism of IPD

There has clearly been an attention to respond to employers’ needs from both of these PABs with their large-scale research, which has impacted upon their IPD requirement. An attention to the development of digital competencies and skills, professional (softer) skills, and the need for lifelong learning, are commendable. However, with the automation of many traditional accounting tasks, it can be argued that an accountant’s worth is now increasingly reflected in higher-order skills and while synoptic assessments and case-studies at final levels attempt to assess these skills, the overriding focus on exam success means that professional training pedagogy remains directed towards ‘teaching to the examination’ (Cunningham, 2014; Paisey and Paisey,

2014; Power, 1991). Where students are coached to achieve examination success in an instrumental sense, it seems unlikely they will develop the complex problem solving, critical thinking and creative skills required for the modern workplace (see Table 1 above).

Indeed, it is useful to set this discussion within a wider context, since there has been long standing criticism of accounting education and training over many years, and while the story, of course, is complex, a key area of criticism is around the emphasis based on technical skills at the expense of broader intellectual questioning that might reasonably be expected of professional education (see for instance Albrecht and Sack, 2000; Flood, 2014). As Zeff (1989: 206) states "A curriculum that dwells on current practice, without instilling a critical faculty, is more suited to the preparation of technicians than professionals".

Various high profile accounting scandals, for example Enron and WorldCom, have brought the accounting profession's integrity under closer public scrutiny, and have opened questions about the preparation of accountants for their public interest role. For example, in a "polemical paper" (Hatherly, 2007: 31), Sikka *et al.* (2007) review the major texts books and materials used on UK professional accountancy bodies' courses, and finds them lacking in any critical dimension, even at advanced levels. The authors consider it to be inadequate for the PABs to continue to portray accounting "as an independent, objective and neutral constructor of the state of corporate affairs" (*ibid*: 4), and criticise professional education syllabi for concentrating on technical material, with no content provided to encourage students to critique conventional accounting practices, or appreciate the social or organisational context of accounting. They consider that professional syllabi leave 'public interest' as neither articulated nor debated, and do not produce socially reflective accountants capable of acting in it (see

also Hatherly, 2007; Hopper, 2013; Humphrey, 2005). Indeed, while ethics has grown in significance in PABs' syllabi (Paisey and Paisey, 2014; Sundem, 2014) questions remain over the public interest role of accounting in syllabi, or indeed, how such notions can be expected to be learned, on the job, in organisations with explicit business agendas and profitability targets (Amernic and Craig, 2004; Humphrey, 2005).

It is hardly surprising that the profession would not actively encourage its students to develop alternative perspectives given that the profession itself follows regulation founded on the assumption that accounting should serve shareholders (Armitage, 2011; Amernic and Craig, 2004; Hatherly, 2007; Tilling and Tilt, 2004; Zeff, 1989). If there is to be any place for students to understand the bigger picture of how accounting relates to wider social and organisational contexts, university undergraduate education would seem the most appropriate context.

It is therefore fruitful to consider the *education* stage of Wilson's (2011) model of accounting education and training and discuss the undergraduate accounting degree in some more detail.

2.2.3 Academic Accounting Education

Both Humphrey *et al.* (1996) and Hopper (2013) depict two extremes for UK university undergraduate accounting education programmes; either coaching in professional knowledge at one extreme, or "enquiry grounded in the social sciences, offering critical insight into economic and social activity" (Humphrey *et al.*, 1996: 79) at the other. Hopper (2013) is critical of universities which place too much emphasis on the practices and syllabi of professional bodies, and Wilson (2011) identifies deficiencies in accounting education alignment where accounting education within the academy

provides little of distinction from the professional training requirements of PABs. In the same vein as Wilson (2011), Amernic and Craig (2014: 257) argue that accounting students would benefit from a liberalised accounting curriculum which would expose them to a broader set of perceptions of accounting, and would thereby help them to develop a better understanding of how accounting should serve, and be perceived by, the wider community. They consider that accounting graduates should be able to question deeply, pursue alternative perspectives, challenge ideology, and bring context to bear when they engage with accounting issues (*ibid*). Developing students to be 'reflective practitioners' who contribute to the public good (*ibid*) would help with this mission, and should impact ultimately, on the quality of judgements required if and when these graduates practise as accountants in the workplace.

2.2.3.1 Critical perspectives

Much literature that attests to accounting education within the academy as requiring reform, comes from a distinctive 'critical' persuasion of which Sikka *et al.* (2007) above is an example. A "field of practice named 'critical accounting'" (Chua, 1996: 130) emerged as an alternative to the mainstream accounting research domain, and while it is not necessary, in this thesis, to provide much detail about this approach, suffice it to say that as per other 'critical' disciplines before it, it questioned the hegemony of the dominant social view. Rather than conceptualising the practice of accounting as a neutral process, those of a critical persuasion see the practice of accounting as a means of supporting particular economic and social structures and reinforcing unequal distributions of power and wealth across society (Armitage, 2011; Boland, 1989; Chabrak and Craig, 2013; Chua, 1986; Hinds, 1988, 1992; McPhail, 2001). This perspective helped expose the many complexities embedded in accounting practice, and emphasised the consequences (social, political, economic) of accounting as a human endeavour (Armitage, 2011; McPhail, 2001; Tilling and Tilt, 2004).

A perceived lack of engagement with a critical accounting perspective, has been highlighted as making accounting education culpable in the demise of, and alienation of the profession from society (Armitage, 2011; Gallhofer and Haslam, 1996; Humphrey *et al.*, 1996; see also Chabrak and Craig, 2013; Hopper, 2013). Amernic and Craig (2002) assert that many academics themselves are incapable of critically evaluating the profession (a criticism which Hopper (2013) considers may be due to the location of accounting departments within Business Schools which ultimately privilege business interests). In Australia for instance, Tilling and Tilt (2004: 559) highlight:

Critical accounting in the tertiary syllabus should have provided an opportunity for students to develop their ability to think critically about the system in which they would one day work and to question the way that they contributed to an ethical and just society. And surely, this is the role of accounting if it is to hold itself out as a profession.

There is concern that undergraduate accounting education is inadequately developing students to think 'critically' about anything (Flood, 2014), let alone about the very role of accounting in society producing and reproducing the dominant order.

2.2.3.2 The role of PABs in influencing curriculum content and assessment

The lack of space for developing higher order critical thinking skills within accounting curricula is often perceived to be due to the dominant role played by professional accountancy bodies in the UK (Apostolou and Gammie, 2014; Humphrey *et al.*, 1996; Sikka *et al.*, 2007) with similar issues also being raised in the US (Flood, 2014; Tinker and Koutsoumadi, 1997; Zeff, 1989) and elsewhere (Apostolou and Gammie, 2014). In the UK, the QAA Subject Benchmark Statement for Accountancy explicitly states that PABs cannot prescribe the curricula of undergraduate accounting degrees,

however, they do accredit courses, meaning that where HE modules contain the requisite material and assessment methods, students passing them during their university studies will be exempt the corresponding examination as part of their professional studies. It is commonly understood that accreditation attracts prospective students and so is important for recruitment (Apostolou and Gammie, 2014; Ellington, 2017; Humphrey *et al.*, 1996; Windram, 2007). However, it is also seen as a “major oppressive force” (Thompson and Beddington, 2004: 618), severely limiting the flexibility and creativity of undergraduate programmes, in terms of what constitutes “core” content in accounting, and the way that content is assessed (Apostolou and Gammie, 2014; Humphrey, *et al.*, 1996; Tinker and Koutsoumadi, 1997). Indeed, Ellington (2017: 8) goes so far as to describe undergraduate accounting in the UK as “under the control of the accounting profession”. While Humphrey (2005) believes the importance of professional accreditation in the UK is declining, a recent article by Kotb *et al.* (2019), concluded that the UK PABs play a hegemonic inhibiting role in restricting the IT content within accounting curricula through their accreditation requirements, therefore the impact of accreditation appears to remain at large.

2.2.3.3 The wider university context of accounting education

Aposolou and Gammie (2014) recognise that it is up to individual universities to decide whether and how far they seek to maximise exemptions, given this objective is likely to be at the expense of a more liberal and critical education. Moreover, the wider context within which education is provided needs to be considered. Thompson and Beddinton (2004), for instance, discuss how the *way* we teach accounting is at least as important as *what* we teach, and call for a dialogical approach to teaching accounting. However, accounting courses have often been used as a cash cow with high demand from (particularly international) students bringing in high revenue for universities, but meaning that the kind of innovative pedagogy advocated by

Thompson and Bebbington (2004) and those of a more critical persuasion would be challenging to incorporate in courses (Chabrak and Craig, 2013; Hopper, 2013; Humphrey *et al.*, 1996; Tilling and Tilt, 2004). Is the “signature pedagogy” for accounting (The Pathways Commission, 2012: 69) thus didactic instruction?

Large international university cohorts could mean that teachers concentrate on technical, quantitative, and less contentious material in the curriculum, and use more didactic pedagogical methods (Coulson and Thompson, 2006; Ellington, 2017; Hopper, 2013; Humphrey *et al.*, 1996; Thompson and Bebbington, 2004). In this respect, the teaching of accountancy could bear a greater resemblance to that of a “hard” discipline (Neumann *et al.*, 2002) requiring memorisation and application of course material, rather than analysis and synthesis of course content more common in “soft-applied” disciplines (*ibid*), of which accounting should be considered. This is particularly evident in introductory accounting courses which traditionally concentrate on the technical and descriptive aspects of accounting and are assessed by ‘wrong or right’ multiple choice or computational questions, which encourage students to see all of accounting in this light (Amernic, 1996; Hopper, 2013; The Pathways Commission, 2012). This accords with what are represented as other “hard” disciplines, where knowledge is typically structured hierarchically with the more contested and “current” knowledge reserved for the final undergraduate levels (Neumann, 2001: 139). If more questioning, scepticism, judgement, creativity and critique is sought in accounting, then perhaps pedagogy and modes of assessment should reinforce these aims from the start (see for instance Hopper, 2013). Although a caveat to this is that students’ *capacity* to develop these higher-level skills is likely to develop during their education (see for instance Baxter Magdola, 1999).

2.2.3.4 Accounting education teachers

Before turning from this section, the role of teachers is considered briefly. Neumann (2001) highlights how pedagogy, understood as the methods and practice of teaching, is heavily influenced by disciplinary considerations. However, even within the discipline of accounting, there is a huge difference between the offerings of universities at the two ends of the spectrum highlighted by Humphrey *et al.* (1996) and Hopper (2013) mentioned above. Universities which align their undergraduate curriculum more closely with PAB requirements, are more likely to recruit academics with experience of professional training requirements, or from accounting practice, who are “untrained and unexposed to accounting research and its methods” (*ibid*: 134). These staff are likely to teach-to-exam in a similar way to professional training. Whereas universities with a more research-based focus recruit mainly from Ph.D. students, often from overseas, many of whom may lack professional qualifications and practical experience of accounting (Evans, 2014; Hopper, 2013; Rebele and St. Pierre, 2015; The Pathways Commission, 2012), but are more likely to deliver a research-informed offering. Interestingly, Rebele and St. Pierre (2015) also suggest that faculty in the latter types of establishments are concerned predominately with discipline-specific accounting research and are neither producers nor consumers of accounting *education* research (which is suggested as a cause of credibility problems associated with it). It appears that recruitment practices thus lead to a further widening of the gap between accounting education as research-informed critical and liberalised education on the one hand, and preparation for professional examinations on the other (Hopper, 2013).

2.2.3.5 Accounting education students

The growth in numbers of students accessing accounting education referred to above, is also changing HE by bringing what Tilling and Tilt (2004: 560) describe as a “new breed of student” who do not want ‘theory’, rather they want practical skills that they will use on the job. Indeed, although the QAA Subject Benchmark for Accountancy (2016: 6) highlights that “some students study accounting predominantly as an intellectual pursuit”, McPhail (2001: 479) makes the candid statement that “perhaps one of the most crystalline observations it is possible to make in accounting education is that students study accounting because of the perceived job prospects it provides, not essentially because they find it interesting”. While it is not the intention to make broad generalisations about accounting students, there certainly appears to be literature to support the view that accounting students see their degree as providing them with a route into employment rather than as an opportunity to expand their horizons (for example Armitage, 2011; Ellington, 2017; Humphrey *et al.*, 1996; Gallhofer and Haslam, 1996; Laswad and Tan, 2014; Tilling and Tilt, 2004; Thompson and Bebbington, 2004).

Humphrey *et al.* (1996) for instance, found that the vocational orientation of university accounting education was instrumental in attracting a particular type of student – one who sees studies as “a hurdle to get over”, lacks an enquiring mind and exhibits a preference for the practical and quantitative over the theoretical and discursive (*ibid*: 89). Cunningham (2014: 412) highlights how students who choose accounting do so because they are ‘good at mathematics’, ‘like to work in structured situations’, or feel more comfortable in subject areas where there are ‘correct and incorrect answers’. Thompson and Bebbington (2004: 617) found that accounting students, in the most part, have extrinsic motivations for studying accounting and as such may be resistant to a curriculum or teaching approach which does not fit their pre-conceptions of what

a 'proper' accounting degree should look like. Lucas (2000) found that students came to study introductory accounting with preconceptions that the accounting discipline is about numbers and mathematics. In her phenomenographic study, two of the five accounting students interviewed *engaged* with the world of accounting, but three did not, and for those, accounting was a subject to be passed, and a technique to be learnt. Accounting was not immediately relevant for these students, and they had no personal attachment to accounting itself (even though they had chosen to read it at university).

These discussions provide a context within which my research questions concerning the workplace learning of undergraduate accounting education can be more usefully considered. Prior to moving the literature review on to theories of workplace learning it is useful to briefly consider the changing landscape around academic accounting education, professional training and work based practice in the UK.

2.2.4 Changing models of delivery

In the UK, there are now a growing number of alternative routes into professional membership of PABs. The Government support of apprenticeship schemes has increased the number of students entering the profession (particularly the large firms) direct from school (Martinoff, 2016). Fusion models that combine an accounting degree with professional accreditation are also now more widespread, with several UK universities having established partnerships with employers and training providers to deliver specific fast-track degree and professional qualification combinations (Evans, 2014; Hopper, 2013; Paisey and Paisey, 2014). In addition, private training providers have been granted degree-awarding powers by the UK government (for instance BPP University, Wilson, 2011).

There is arguably greater need now than ever to develop more nuanced understandings of the ways in which students come to understand accountancy as practically realised in the workplace, and this study on undergraduate work placement experiences illuminates this under-researched area.

2.2.5 Section summary

This section has discussed the form and content of the IPDS and the education stage of accounting training and education in more detail. Both elements have come under fierce criticism over many years for failing to develop the kinds of skills, capabilities, outlooks and moral behaviour that might reasonably be expected of accountants in practice. The potential of a dialogical approach to accounting education pedagogy has been recognised, however, factors such as class sizes, international cohorts, teacher background and student characteristics could impact upon practicalities of implementation. Little research has been conducted on the potential of the workplace as a learning context in an accounting domain, and some background to the placement at my own university is discussed in the following section, before moving the literature review on to theories of workplace learning to inform this discussion.

2.3 Background to placement at my institution

There has been little research within the accounting education sphere that has explicitly addressed the interface between academic and workplace practice in accounting, although the potential of the workplace has been recognised (Beard and Humphrey, 2014; Beck and Halim, 2008; Evans, 2014; Gracia, 2010; St. Pierre and Rebell, 2014; Sundem, 2014). Evans (2014) for instance, considers that work experience programmes may provide a way of strengthening the link between the academy and

the profession, and St. Pierre and Rebelle (2014) consider that internships or other hands-on experiences should become part of the normal curriculum of accounting programmes.

At my own institution, there is a strong tradition of offering work placements, tied up with a narrative around our graduates being 'work-ready'. In terms of the two extremes for university undergraduate accounting education programmes depicted by Humphrey *et al.* (1996) and Hopper (2013) referred to above, PABs' accreditation requirements *are* accommodated with the undergraduate offering, and critical accounting literature is largely ignored. However, it would be a disservice to say that the degree provides only technical training, and the overriding ethos of the course (and the Business School) is to develop graduates who have the skills and abilities to succeed in their future careers, with opportunities to engage in practical work experience seen as key.

Although there is a strong tradition of year-long placements at the Business School, there is less *work-based learning* (WBL) provision, where WBL is "intended to mean the learning process by which those in work (or wanting to re-enter work) can undertake higher education qualifications" (Costley *et al.*, 2009: 2). The WBL literature however has much to offer in terms of establishing the nature of *work-based* knowledge and learning, as distinct from knowledge and learning in formal educational situations (Walsh, 2008), and can contribute much to understanding how people learn *through* work (see for example Billet 2004; Eraut, 2004; Guile and Griffiths, 2001; Hardacre and Workman, 2010; Windram, 2007).

The theoretical framing for the placement year within the Business School can be seen as prioritising formal, institution-based knowledge, despite a reference to experiential learning, as the following extract from the Placement Handbook³ illustrates:

Your placement experience is based upon a form of learning called 'experiential learning'. This is the very powerful form of learning we gain when we engage in a practical experience. It is more skills based but, at its best, draws upon a theoretical underpinning. The **theory** upon which you will draw is your learning from the first two years of your degree. **One of your most important tasks is to seek out links between what you have learned from your course at University and what you see within and around your placement employment** (NBS, 2015: 8, original emphasis).

The prioritisation of institution-based knowledge accords with Boud and Solomon's (2001: 24) observation that established practices such as integrating placement opportunities in HE "usually sit discretely within conventional course structures and understandings about academic knowledge and learning" (see also Konkola *et al.*, 2007). Moreover, Walsh (2008: 10) acknowledges how it is common practice for such learning "to be assessed on a 'Pass/Fail' basis, which means that it cannot contribute to the classification of the overall award", as is the case for the placement in the Business School. Boud and Solomon (2001: 18) propose that educators must consider what the limits of their traditional educational practices are in the context of learning at work, and suggest that:

Our practice is grounded at a very deep level in a set of assumptions about the separateness of learning and work. Our practice as

³ This document is provided to all Business School sandwich students (in hard copy and soft copy form) prior to their placement commencing.

educators has been dependent on this separation. Our educational institutions are separated physically and conceptually from the points of application of learning and we need to find ways of bridging this gap.

Before turning to the WBL literature more fully, it is worth highlighting some definitions. Allan (2015: 1) points to “conceptual confusion” in the literature around the three terms workplace learning, work-based learning, and work-related learning, citing that they are defined in varying ways and are often used interchangeably (see also Sheridan and Linehan, 2011). As identified above (Costley *et al.*, 2009; see also Boud *et al.*, 2001; Hardacre and Workman, 2010), WBL tends to be associated with HE accreditation of employee learning, and therefore has a far wider remit than learning through year-long placement. Allan (2015: 9) accords with this wider definition of WBL, and defines *workplace* learning as “learning as an employee - including work experience as the person is effectively employed for a short period of time”. This definition would encompass both learning on *placement* (taken to mean a university-approved, minimum 40-week period of work experience taken between the second and final year of an undergraduate degree), and learning through *work experience* (taken to refer to experience that does not form part of a student’s programme of study, such as the non-university-approved work experience undertaken by *gap year* students between the second and final year of an undergraduate degree). The term workplace learning will be adopted within my research, with a distinction drawn where necessary between placement and gap year experiences. While both WBL and workplace learning are concerned with ‘employee learning’ the focus of my study is on undergraduate students who are *employees* for only short periods of time, and it is important to keep this distinction in mind.

2.4 Theories of workplace learning

The two “most influential metaphors” of learning (Hager, 2011: 22), *acquisition* and *participation*, which Sfard (1998) argues underpin most educational thought, provide a useful lens through which to view workplace learning.

Learning as *acquisition* is underpinned by an ontological view of an ‘out there’ reality, and an epistemological assumption that knowledge exists independently of the knower but can be acquired, internalised and acted upon (Felstead *et al.*, 2005; Harris, 2006). Hager (2004) points to the allegiance of this view to the mind/body dualistic understandings of human beings inherited from Descartes, where the mind is elevated over the body, and learning is an essentially solitary, individualistic process. The dominance of the acquisition view of learning can be illustrated at a micro-level, by the quotation in the previous section establishing the Business School’s position concerning placement learning, and also at a macro-level, by the popular discourse on generic skills introduced in the preceding chapter, which presupposes both the independence of skills from the student, and indeed that what is learned is separate from and independent of the context in which it is learned (Bennett *et al.*, 1999; Hager, 2011; Stasz, 2001).

In the alternative metaphor where learning is characterised as *participation* in practices, knowledge is conceptualised as continually reconstructed through the relationships and interactions between individuals (Lee *et al.*, 2004), and learning is significantly shaped by social, organisational, cultural and other contextual factors (Hager, 2011). Discussing ‘knowledge’ Sfard (1998: 6) observed:

[T]erms that imply the existence of some permanent entities have been replaced with the noun “knowing”, which indicates action. This

seemingly minor linguistic modification marks a remarkable foundational shift... The talk about states has been replaced with attention to activities. In the image of learning that emerges from this linguistic turn, the permanence of *having* gives way to the constant flux of *doing* (original emphasis).

In contrast to the Cartesian privileging of the mind over the body, this approach stresses the crucial role of action (what bodies do) in the world (Felstead *et al.*, 2005). Given the messiness of busy workplaces, as social hives of activity and influence (Grealish and Ranse, 2009), approaches which conceive of participation itself as inseparable from learning would seem to offer much to our understanding of placement learning and learning through periods of work experience. It is to some influential theories characterising learning as participation in practice that I now attend.

2.4.1 Situated learning

2.4.1.1 Communities of practice

A particular “landmark” in workplace learning theorising (Hager, 2011: 24) which has enjoyed widespread currency (Lee *et al.*, 2004: 10) was developed in Lave and Wenger’s work on situated learning, conceptualised in the notions of communities of practice and legitimate peripheral participation (Lave and Wenger, 1991; Wenger, 1998). The ethnographic studies upon which Lave and Wenger’s work (1991) was based illustrated that access to practice rather than instruction was the source for learning for apprentices. A social practice theory of learning termed ‘legitimate peripheral participation’ was developed, which emphasised the learning trajectory of newcomers who start on the periphery of the community, and move towards full participation and membership over time.

Wenger (1998) developed ideas around the negotiation of meaning within communities of practice, and the way that *identity* changes as one 'becomes' a member of a particular community. He discussed how we negotiate meaning with the world, and how our meaning exists in our negotiation or interaction with the world. In this way, learning is viewed as a way of 'being' in the social world through active participation in communities of practice, rather than a way of coming to 'know' about the social world, divorced from activity.

More recently, Wenger-Trayner *et al.* (2015) developed the notion of 'landscapes of practice' which emphasised the importance of encounters at the *boundaries* between many different communities of practice, for providing opportunities for learning. Identity is negotiated anew in each new community participated in, and it is the journey *across* landscapes of practices, as well as within practices, that shapes who we are (Wenger-Trayner and Wenger-Trayner, 2015). These ideas recognise alternative trajectories to the periphery to centre, or novice to full participation trajectories from earlier work (Lave and Wenger, 1991).

My research explores the extent to which placements constitute communities of practice for BAAF students, who have a relatively short exposure to workplace practices, before crossing the boundary back into the practices of academia in their final year.

2.4.1.2 Exploring communities of practice further

Fuller and her collaborators (Fuller and Unwin, 2003; 2004; Fuller *et al.*, 2005), through research in workplace settings into the application of the community of practice concepts discussed above, have identified potential gaps in the work. For instance, rather than seeing the notions of legitimate peripheral participation and communities of practice as a general approach, they highlighted the great variability in the forms and extent of participation across various organisations, and additionally how 'old-timers' learned from each other, as well as from newcomers to the community (Fuller *et al.*, 2005).

Fuller and Unwin (2004) highlighted how each workplace learning environment is unique and that "some organisations are much more effective than others at facilitating and capitalising on the learning they engender" (*ibid*: 340). The authors developed a framework for analysing types of learning environments referred to as the 'expansive-restrictive continuum', which identified the characteristics which produce arenas in which learning is more or less likely to be encouraged (Fuller and Unwin, 2003; 2004). The factors that generated an expansive learning environment included opportunities for both on-and-off-the-job learning, development through participation in multiple communities of practice, access to knowledge-based qualifications, planned time for reflection, and a structure for progression. In contrast, restrictive learning environments were characterised by narrow on-the-job training, restricted participation in a singular community of practice, limited opportunities for reflection, and no access to knowledge-based qualifications. In later work (Fuller and Unwin, 2011: 56), the authors point to the potential for workplaces to constitute rich environments for learning "but our understanding of the nature of that learning is still in its infancy". Exploring the nature of BAAF students' placement learning, particularly

the extent to which placements provide an expansive or restrictive learning environment, will contribute to furthering this understanding.

Fuller and Unwin (2004) highlighted not only how the workplace environment can inhibit or encourage learning generally, but also how organisations may inhibit or encourage learning of *particular groups* of employees – an idea also developed by Billett whose work is briefly considered below.

2.4.1.3 Context and agency

In common with other proponents of the situated learning approach, Billett (2004: 111) considered that “learning and participation in work are inseparable”, and he conceptualised the workplace in terms of ‘participatory practices’ (Billett, 1998; 2004). In common with Fuller and her collaborators, he emphasised how different workplace *contexts* will result in different kinds of workplace participation and therefore have different developmental consequences (Billett, 1998). Specifically Billett (2004) identified how access to quality learning experiences through work are not evenly distributed within organisations, therefore it is important to recognise the *status* of individuals and the effect of power relationships in determining learning opportunities.

In addition to recognising how the structure and context of the organisation can affect the quality of workplace learning, Billett (2004) identified that there is also an important role to be played by the way *individuals* engage with opportunities (or obstacles) to participate in learning, which he characterised as individual agency. He recognised how learning through work will “always be unique in some ways” (*ibid*: 316) because it will be influenced by the personal life histories of individuals. Billett (see for instance 2011) proposes that learning through work is a duality comprising a relational

interdependence between personal and social contributions; the social experience comprising of societal norms, practices and values and their enactment, are actively *interpreted by individuals*.

Billett is critical of binary distinctions between formal and informal learning within discussions of workplace learning (Billett, 2002), however Lee *et al.* (2004: 14) recognise the “central place within workplace learning theory, policy and practice” discussions on informal learning occupy, therefore a summary of some literature in this area is provided.

2.4.2 Informal learning

Marsick and Watkins (1990) defined informal learning by contrasting it with formal learning, and relating it to the concept of incidental learning:

Informal learning, a category that includes incidental learning, may occur in institutions, but it is not typically classroom-based or highly structured, and control of learning rest primarily in the hands of the learner. Incidental learning is defined as a by-product of some other activity, such as task accomplishment, interpersonal interaction, sensing the organizational culture, trial-and-error experimentation, or even formal learning. Informal learning can be deliberately encouraged by an organization or it can take place despite an environment not highly conducive to learning. Incidental learning, on the other hand, almost always takes place although people are not always conscious of it (*ibid*: 12).

Boud and Middleton (2003) considered that the idea of communities of practice is not sufficient for dealing with informal learning at work, and highlighted three significant areas of informal learning from their empirical work: mastery of organisational processes, negotiating the political, and dealing with the atypical. While some learning environments did not strongly build identity and meaning (Wenger, 1998), Boud and Middleton (2003) found that the practical judgement required to deal with the three identified dimensions of informal learning was best gained informally through participation in working life and specifically learning from others at work.

2.4.2.1 Informal learning in the development of professional competence

Empirical research by Cheetham and Chivers (1996; 1998; 2000; 2001) attested to the wide variety of ways in which individuals acquire competence, with most professionals progressing their learning via informal and incidental learning (Marsick and Watkins, 1990) with little emphasis on formally organised learning. Cheetham and Chivers' early work was concerned with developing a model of professional competence (*ibid*, 1996; 1998), progressing to highlight how neither Schön's (1983; 1987) reflective practitioner view of professional practice, nor a technical rational approach, which views professional practice as primarily the application of technical or specialist knowledge, best describes how professionals operate (Cheetham and Chivers, 2000).

Later work, specifically investigating *how* professionals learn in practice (*ibid*: 2001), strongly supports a social approach to learning, with on the-job-learning, working alongside more experienced colleagues, and working as part of a team, being the three most highly rated forms of informal learning by the professionals interviewed.

Cheetham and Chivers' work emphasised the acquisition of professional *competence*, and "respondents reported that it had taken them an average of over six years after initially qualifying before they felt fully competent" (*ibid*: 249). In addition, they were interested in those experiences that their respondents found particularly formative in their learning, over their careers, rather than in the day-to-day learning experiences that are the concern of my own research. While in these ways the work has reduced transferability to my own, it will be interesting to observe whether similar forms of informal learning to those observed in Cheetham and Chivers' comprehensive empirical study arise in the different context of my research.

2.4.2.2 *Factors affecting learning at work*

An important contributor to the area of informal learning in the workplace is Eraut (see for instance, Eraut, 1994; 2000; 2004; 2009; Eraut and Furner, 2004; Eraut *et al.*, 1998; 2000). Eraut (2004) found that most learning in the workplace was informal, and involved a combination of learning from other people (see for instance Eraut *et al.*, 1998) and learning from personal experience, often both together. He identified "how strongly it [informal learning] is situated in the work itself and its social and organisational context" (*ibid*: 17). Similarly to Marsick and Watkins (1990), Eraut (2004) identified three distinctions to describe the levels of intentionality on which informal learning is based: deliberative learning (more considered, for instance engaging in problem-solving or decision making); reactive learning (opportunistic learning that is near-spontaneous, for instance asking questions and observing the effects of actions, occurs in the middle of action); and implicit learning (in which there is no intention and awareness to learn).

Four main types of work processes that regularly gave rise to learning were recognised – participation in group activities, working alongside others, tackling challenging tasks (requiring on-the-job learning), and working with clients. Eraut (2004) also identified a range of ways that people learn in the workplace including formal study, listening, observing, reflecting, practising and refining skills, trial-and-error, supervision or coaching, and mentoring, and felt that these activities were embedded within the four processes above to a greater or lesser degree.

Like Billet (2004), Eraut (2004) sees a role for individual agency in learning, identifying that some workers were very proactive in seeking out and developing relationships with a wide network of people, and others giving this little attention.

Eraut's theoretical contributions were predominately developed from empirical research on mid-career and early-career learning in engineering, healthcare, and accountancy. Eraut's work in accountancy concentrated on participants following a particular accountancy qualification (ICAEW), in two firms where they worked as auditors (a subset of accountancy) so is narrower than the accountancy practices BAAF students are exposed to on placement. However, given that BAAF placement positions may include audit work, specific findings from this strand of research are worth summarising. Eraut (2011; Eraut and Furner, 2004) found first year trainee auditors often worked closely with second or third year trainees who were valuable for answering questions and providing feedback on performance. Trainees generally worked in small audit teams, and experienced strong peer group interaction. There was good progression provided with tasks of increasing size and complexity being completed by first years, and a strong organisational culture in the accountancy firms helped trainees understand professional practices. Eraut and Furner (2004: 4)

highlight how the working arrangement for audits provided an “excellent learning context for first year trainees”.

In a similar vein to Eraut’s work discussed above on early-career auditors, there are a limited number of studies that have focused on graduates’ socialisation into the audit profession and engagement with their professional training contracts (Anderson-Gough *et al.*, 1998; Coffey, 1993; Windram, 2007), and since these studies can shed light on how newcomers to the audit workplace environment navigate their workplace practices they are briefly considered below.

2.4.3 The socialisation of accountants

Socialisation has been defined by Illeris (2004: 24) as the process through which the individual acquires current societal norms and structures, thus becoming part of the society in question. The socialisation of professional auditors into the workplace has been the focus of extensive empirical work by Anderson-Gough *et al.* (1998), who define socialisation as:

[T]he process of learning the appropriate way of doing things, of learning how to be in a certain environment, of internalising the norms, values and beliefs of a culture (*ibid*: 22).

There are clear parallels here between socialisation as conceived by these authors and participation in communities of practice as articulated by Lave and Wenger (1991). Anderson-Gough *et al.* (1998) found graduate trainees in their study arrived at the firms with only a limited sense of what the work of an accountant entailed, and then not always an accurate picture, however they quickly became involved in a whole series

of socialisation processes, including appraisal, training, mentoring, and socialising. The authors highlight how formal processes such as mentoring often operated informally, and processes such as socialising were only superficially informal. Socialising was an important part of the formation of peer groups which acted as vehicles for the formulation of organisational and professional values.

In terms of the values formulated regarding professionalism, the authors found “by far the dominant understanding of being a professional learned by the trainees related to codes of *behaviour*” (*ibid*: 130, original emphasis). The authors found it is:

[T]hrough the minutiae of practices, a certain way of behaving, acting, talking, looking – in short, being – constitutes the dominant understanding of being a professional among the trainees we studied (*ibid*: 48).

Similarly, an investigation focusing on the first four months of professional and organisational socialisation of ten new audit recruits (Coffey, 1993), found that trainees’ sense of belonging to the organisation was fostered by socialising functions, including team building and establishing group membership.

An evaluation of the professional learning within the Institute of Chartered Accountants of Scotland (ICAS) three-year mandatory training, identified that much workplace learning arose from interactions between people (Windram, 2007). This led to the recommendation that the professional body and training firms needed to consider how to formalise the “important period of organisational socialisation into their work experience” (*ibid*: 194), and the suggestion that organisational socialisation should have a formal place in the work experience curriculum commencing when students first

join their employing firm. Windram (2007) emphasized how the ICAS's current work experience requirements deny the existence of a phase of 'settling in' or 'getting to know' the working environment, highlighting:

[S]ocialisation includes getting to know the office environment and culture; knowing how to behave; demonstrating; discussing problems; supervising; reviewing; feedback; helping others; building working relationships; social conversations etc. These activities have a high learning content but are normally quite informal (*ibid*: 201).

Studies of the early organisational socialisation of accountants have centred on one aspect of accounting practice, that of auditing. Indeed Roslender (1999: 260) stated that "the sociology of the accounting profession is largely made up of studies of auditing". While BAAF placement students may take up auditing positions, the majority of placements are outside this arena. Researching the everyday practices of students in non-audit roles would meet Roslender's call for researchers to "expand their horizons" (*ibid*).

2.4.4 Section summary

This section has summarised some theories of workplace learning which have the potential to help better understand learning during periods of year-long work experience or placement for students. That learning is embedded within activity, and that context, culture, and social interaction are essential components of learning, is a powerful alternative conceptualisation of learning to that currently dominating understanding in the Business School within which this research is situated. The literature summarised has highlighted the prevalence of informal learning within

workplaces, that features of the learning environment, status, and agency, can all affect opportunities for learning, and how important ways of behaving or 'being' are, during early socialisation into an auditing workplace. This literature has established a context for my own research into BAAF students' experiences of year-long placement and work experience by providing a theoretical framing for learning through work. The following section will move on to specifically consider some literature that addresses the undergraduate year-long work placement.

2.5 The undergraduate placement

My interest in the undergraduate placement lies in seeing it through the eyes of those students experiencing it, however, the discourses in this area are dominated by studies exhorting the benefits of placements (for instance Beard, 1998; Beck and Halim, 2008; Richardson and Blakeney, 1998; Reddy and Moores, 2006; Schmutte, 1986; Sheridan and Linehan, 2011) often with little or no reference to student opinion. There is a particular wealth of studies, in a variety of disciplinary contexts, that seek to establish causal relationships between undertaking a placement and subsequent academic performance (see for instance Gomez *et al.*, 2004; Green, 2011; Mandilaras, 2004; Mendez, 2008; Patel *et al.*, 2012; Rawlins *et al.*, 2005 and Reddy and Moores, 2006, in a non-accountancy context, and Crawford and Wang, 2016; Gracia and Jenkins, 2003, and Surridge, 2009, in an accountancy context). The literature predominately finds that the completion of a placement year significantly improves final year results, although Auburn (2007: 119) cautions that "many studies or reports are geared toward the 'good news story' of supervised work experience even where the evidence itself is very weak".

The approach adopted within the above studies where quantitative techniques are utilised to establish causal relationships between variables does nothing to illuminate *why* these results are found. Mandilaras (2004: 48) suggested that:

[I]t is possible that the placement experience enables the students to mature more quickly than they otherwise would... they come back to university more focused and determined to do well.

He also suggested that the responsibilities the placement students take up at work enhance their reliability, and as a result, coursework and exams are treated more seriously, however, these reasons can only be speculated from his quantitative inquiry.

Little and Harvey (2006) highlight how there is very little research explicitly exploring how the placement experience translates into academic development from the point of view of students. They state how:

[M]uch is taken for granted, the observed maturity of undergraduates returning from a period of work placement is assumed to carry over into a more studious or reflective approach to learning but there is little direct evidence to be found of this in the literature (*ibid*: 2).

Little and Harvey's (2006) research is a notable exception to the lack of research investigating how the placement translates into academic development from the perspective of students themselves and so is considered below.

They interviewed a total of 82 placement students from a range of disciplines, in a study designed to investigate students' perceptions of learning from placements and

the extent to which they transfer and build on such learning in subsequent stages of their degree. The analysis of interviews identified three broad clusters of skills that students discussed (*ibid*: 29): 'interpersonal' (consisting of the particular skills of oral and/or written communication, networking, reporting to senior management, liaising with clients, and telephone and e-mail protocols; 'personal' (confidence, personal organisation, time management, adaptability, flexibility and maturity); and 'intellectual' (subject knowledge, confidence with subject matter, project management, and to a lesser extent analysis and synthesis). The authors found that students tended to emphasise the development of their confidence and interpersonal skills, their organisation and time-management rather than their intellectual development (*ibid*: 45). This led the authors to conclude:

[N]otwithstanding the seeming lack of articulation of intellectual development, the overwhelming majority of students perceived positive changes in their approaches to study, as a result of the placement experiences. Such changes related both to issues of confidence and motivation to study generally, and to a sense of more active engagement with learning tasks (*ibid*: 61).

While the study was entitled *Learning through work placements and beyond*, the focus of the study was squarely on *what* was learned through placement rather than *how*, and particularly the impact of what was learned on placement in students' final year. Additionally, in common with many of the studies in this area, Little and Harvey (2006) use data drawn from students, in their final year, reflecting back upon their placement experiences during interviews, rather than investigating the unfolding of these experiences *in situ*.

Only three of the students in Little and Harvey (2006) were studying accounting and finance, and some further research more specifically in an accounting and finance context is now discussed.

2.5.1 Placement in an accountancy and finance context

Lucas and Leng Tan (2009; 2013) used semi-structured interviews in order to illuminate the nature and development of students' reflective capacity during placement. In total 32 interviews were conducted with 17 different students studying either an accounting and finance or a business undergraduate sandwich programme. In common with the findings of Little and Harvey (2006), students in Lucas and Leng Tan's (2009) study did not articulate changes in what Lucas and Leng Tan describe as "the cognitive aspect" (*ibid*: 3) associated with how one makes meaning of knowledge. Where students did develop was in the areas of *interpersonal* aspects (how one views oneself in relation to others) and *intrapersonal* aspects (how one perceives one's sense of identity) (Lucas and Leng Tan, 2013: 108).

The authors saw this development arising because:

The placement provides a context in which students have to take responsibility for their own learning and performance and where they are able to develop interpersonally, through a range of changing relationships with others and develop intrapersonally, through a changing sense of self (Lucas and Leng Tan, 2009: 11).

They concluded that the relative improvement in academic performance by placement students in their final year seems to arise:

[N]ot from a development in their cognitive beliefs, but from a developing sense of self (greater intrapersonal contribution) that leads to a more focused application towards their learning. There was a strong motivation to achieve a good degree and consequently students organised their own learning so as to closely meet assessment requirements (*ibid*: 12).

This focused application to learning was found in most students' comments and was generally expressed with considerable conviction. Placement students articulated that they returned to university with greater motivation to work hard in their final year, were therefore more focused and regimented in their studies, and had a strong focus on their assessment requirements (channelled towards getting a 'good' degree - an upper second or above).

A further relevant piece of research comes from Surridge (2012), who undertook interviews with business and accounting students where the focus of questions was on the role of work placement and university in developing students' self-efficacy beliefs. He took self-efficacy from the work of Bandura (1997) but defines it "colloquially as 'confidence'" (Surridge, 2012: 4). He concluded that placement develops self-regulatory skills (such as planning, organising, self-management, taking responsibility and working independently) better than university. The self-efficacy beliefs (confidence) in these particular skills are also developed more on placement than at university, and the placement "represents a transforming experience for the students, raising their general self-efficacy beliefs (general self-confidence)" (*ibid*: 1). In common with Little and Harvey (2006) and Lucas and Leng Tan (2009; 2013), placement students commonly talked about the way in which the routine and discipline

of a 9am-5pm day-job affected their approach to the final year in terms of increased motivation to study.

In addition to Lucas and Leng Tan (2009; 2013) and Surridge (2012) above, there are a limited number of further studies looking at accounting students' workplace experiences that are pertinent to note. Beck and Halim (2008) administered a questionnaire to 250 accounting students in Singapore who had completed eight weeks of internship. They found that interns identify the learning of personal and interpersonal skills as being more important than the refinement of technical skills, and found completing a logbook which allowed them to learn by reflecting on their work experience aided the acquisition of these skills.

Gracia (2010) looked at how accountancy students' conceptions of placement influenced their transition into, and early experiences of placement and subsequent development of employability skills, through a series of interviews with 30 accountancy students following completion of a year-long work placement. Despite the research claiming consistency with a "phenomenological research approach" (*ibid*: 54), Gracia classified the 30 students into two existing categories of learning, termed 'technical' and 'experiential'. The 21/30 students with a technical conception she considered "favour cognitive learning transfer that relies on the recognition and recall of pre-existing patterns of understanding or knowledge (mental schemas) and their modification" (*ibid*: 55). In contrast, learning transfer for the 9/30 experiential students she considered is more consistent with a socio-cultural approach which "moves beyond knowledge transfer to include engaged personal development which may enable such students to more readily develop soft, transferable, employability skills" (*ibid*: 58). She concluded that HE may need to consider how best to engage with its students to encourage an experiential conception of workplace learning rather than a technical one. The quotation in section 2.3 of this chapter does certainly imply that my own

Business School encourages a technical rather than experiential conception of placement learning, despite reference to 'experiential learning'.

Beard and Humphrey (2014: 575) point to a range of benefits of three to six month internships for accounting students, and that they are becoming an integral part of an accounting education in the U.S. While the authors consider that internships "can offer an alternative pedagogy" (*ibid*: 579) for accounting education, the form this alternative pedagogy may take is not discussed. There is merit to moving beyond literature that establishes the benefit of supervised work experience for accountancy students to exploring further the alternative pedagogy work experience may actually provide.

2.5.2 Section summary

This section has summarised some previous research undertaken on the undergraduate placement experience, paying particular attention to research within an accountancy and finance context, although this is limited. What is absent from this research, is an attempt to understand, from the point of view of students, how learning takes place during periods of engagement with the workplace. Work experiences such as placements are assumed to provide opportunities for learning in an accounting and finance context, however, little is known from previous research about the sort of learning that actually happens in them. By drawing upon the theoretical frameworks presented in the workplace learning section of this chapter, within the context of an accounting and finance undergraduate placement, a significant gap in the literature will be addressed.

The final section of this chapter will consider some literature on the systems in place to support students' learning through placement, in order to situate the practices in place within the Business School.

2.6 Support for placement students

The current system within the Business School to support placement students is summarised in the previous chapter (page 8). Students are provided with a copy of the Placement Handbook (NBS, 2015) prior to commencing their placement, and this contains details of the learning outcomes for the year (reproduced for information as Appendix A). The Handbook also contains detail on the assessment for the year, maintenance of the portfolio, and information on a visit⁴ each student has from an academic member of staff during the year.

Research indicates that it is common practice that a form of portfolio, learning journal, log or diary is used by students on placement (Ashworth and Saxton, 1992; Beck and Hallim, 2008; Fell and Kuit, 2003; Little and Harvey, 2006; Sheridan and Linehan, 2011; see also Beard, 2007; Blake and Summers, 2007), although these methods are not universally popular with students (Sheridan and Linehan, 2011; Walker, 1989).

Maintenance of a form of portfolio or learning log is linked to the fact that some authors have claimed that work experience in itself is not intrinsically beneficial but it is the learning that an individual derives from the experience that is important (Ashworth and Saxton, 1992; Chisholm *et al.*, 2009; Criticos, 1993; Little *et al.*, 2006; Pegg *et*

⁴ The purpose of the visit is to ensure the student is settling in and to speak with both the student, and employer, to ensure both are happy with progress to date

al., 2012; Roodhouse and Mumford, 2010). In considering the management of undergraduate placements, Ashworth and Saxton (1992: 21) for instance state:

There is a contradiction between the student unreflectively fitting into the organisation – getting to know the rules of the game and demonstrating that she knows them by playing it right – and the need to reflect on experience if that experience is to be seriously educational. It is desirable, then, that the student should not merely absorb the norms, but know that she is absorbing them - and even be able to say what the norms are.

With regard to placements as a means for developing employability, Little *et al.* (2006: 14) highlight that it is especially helpful if work-based learning experiences contain built-in, 'real-time' reflection, guided by a framework, potentially in the form of a learning log or reflective diary that may be part of a student's personal development plan.

A framework for reflection that has been widely utilised (Sheridan and Linehan, 2011) is the three-stage model of the reflection process by Boud *et al.* (1985) which focussed on returning to the experience, attending to feelings connected with the experience, and re-evaluating the experience through recognising implications and outcomes. This model is the one my own institution, CIPFA, has adopted as the theoretical framework to help trainee accountants reflect during their three-year professional work experience training period (CIPFA, 2010).

In later work, Boud moves away from 'models' of reflection, for instance, Boud *et al.* (2006) stressed that reflection is an open, unpredictable process, "always in a state of

becoming" (*ibid*: 22), and checklists and 'how to do it' formulas are not appropriate. Boud (2006) highlighted the richness of learning that can be observed occurring informally within organisations, and cautions that reflection should not be introduced as a formal learning intervention as this "betrays a limited and limiting view of the phenomenon of reflection at work" (*ibid*: 167). Rather he considered how to remove the constraints that prevent reflection at work and encouraged a "taking up of reflection as a part of workplace discourse to legitimize it and to enable work to be organized to permit it to flourish" (*ibid*: 168). Reflection, for Boud (2006), should be a *collective* process rather than an individual one, and should exist as an essential element of everyday work activities.

2.6.1 Section summary

This section has highlighted the importance of reflecting on workplace experiences to enhance their value, although there are differences in opinion with regard to the helpfulness of imposing a framework for reflection upon students. There is a notable absence of student voice in much of the literature in this area, and therefore it will be valuable to ascertain, from the point of view of students themselves, whether more can be done to better support them during their placements.

2.7 Summary

This chapter has set out a theoretical framing for my research, and positioned my research questions within the various discourses established in the literature concerning accounting and accountancy, participatory approaches to learning, informal learning, the early socialisation of audit trainees, the undergraduate placement, and

associated support for learning. I will move on to situate the research within its methodological framing in the following chapter.

Chapter Three: Methodology and methods

3.1 Introduction

This chapter sets out the methodological framing for my research. The first section outlines the philosophical assumptions upon which the original contribution to knowledge and practice of my work is developed. The specific strands of the research which address the research questions given in the opening chapter, are then discussed, with attention given to the methods used, and analysis undertaken, to generate the findings presented in the following two chapters of this thesis. Finally, the ethical implications of my research are addressed.

3.2 Philosophical assumptions

While theories of (workplace) learning as discussed in the preceding chapter, are often *implicitly* underpinned by different ontological and epistemological understandings, considerations about the nature of reality, and of knowledge, are inescapably methodological concerns. It is therefore necessary to make explicit the philosophical assumptions that underpin the methodological context of this study in order for the reader to understand more fully the nature and form of knowledge that emerges from it.

There is disagreement over how far research *methods* are free from ontological and epistemological assumptions, and that these assumptions are held by the *researcher* (Arthur *et al.*, 2012). Indeed, there is a pragmatic recognition in some (particularly educational) research methodology literature, that it is the *research questions* that

drive the research approach, and resulting research methods, rather than any philosophical underpinnings concerning the nature of reality or knowledge (Clough and Nutbrown, 2012; Newby, 2010; Punch and Oancea, 2014; Sikes, 2004). However, it must be recognised that research questions themselves are situated within a particular context. For instance, a researcher's belief about what constitutes reality, and their perspective on how one gains knowledge about that reality, will affect what sort of research questions they identify as important to pursue in the first place (Clough and Nutbrown, 2012; Creswell 2007).

My research is driven by a desire to understand the views and perceptions of students themselves, and to see their experiences *through their eyes*. During my early, exploratory reading, I felt that too often, research 'about' students, often pursued under the proviso of improving learning or teaching provision, commonly failed to take account of student opinion or listen to student voice. For instance, there is a distant, objectification of the 'other' (Tufford, and Newman, 2010) in the proliferation of research statistically relating placement activity to subsequent academic performance (see section 2.5 in the previous chapter). Students are reduced to quantifiable characteristics in this research, but rather than seeing the student 'body' as collective, my interest lies with prioritising individual bodies - celebrating students as unique beings, with valuable stories to share about their reality.

Within the accounting domain, Chua (1986: 584) contests the domination of the positivist philosophy among researchers has led to "the production of theory which is divorced from the lived experiences of the empirical realm". Chua contends that "the Real is created not discovered" so research should explore phenomena through the eyes of those who construct reality – something that this research seeks to do.

3.2.1 Ontological position

Ontological questions concern the nature of reality and the form and nature of the social world. My own training as an accountant invariably oriented me into the tradition of positivism as a research paradigm, with its ontology of “naïve realism – “real” reality but apprehensible” (Lincoln *et al.*, 2011:100). Positivism presupposes that the methodological procedures of natural science may be directly applied to the social sciences, and implies a particular standpoint concerning the researcher as an observer of social reality. With positivism, the end product of investigations can be formulated in terms parallel to those of natural science, where law-like generalisations can be expressed, which hold across time and context.

The ontological assumptions inherent in this thesis are that context free truth statements – nomothetic statements – which can be generalised over time are not possible. Rather, the paradigmatic constructivist approach (Lincoln *et al.*, 2011) with its associated ontology of “relativism – local and specific co-constructed realities” (*ibid*: 100) is appropriate. In contrast to the traditions more associated with my discipline, in my study of students’ practices in the workplace, I worked with the assumption that students’ realities were varied, multiple, and constructed. My research intent is not to establish ‘the truth’, since a singular, generalizable, objective, truth is seen as illusory, but rather, it is to illuminate an under researched area (placement and work-based learning for undergraduate accounting students), by exploring and interpreting the realities of those experiencing it.

Positivist social science fails to take account of our unique ability to interpret our experiences and represent them to ourselves, and stands in a subject-object rather than subject-subject relation to its field of study (Silverman, 2001). Constructivism

recognises that the meanings subjects hold are part of their construction of the world, and thus the researcher is working with idiographic statements which are bound to both time and context (Cohen *et al.*, 2011; Lincoln *et al.*, 2011; Lincoln and Guba, 1985).

Ontological differences in what constitutes reality permeate into epistemological assumptions about how we can come to know about that reality, and methodological assumptions about the conduct of our research (*vide* Bryman, 2004; Clough and Nutbrown, 2012; Cohen *et al.*, 2011; Creswell, 2007). The view of social reality that recognises the local and specific co-construction of that social reality therefore foregrounds the whole research venture.

3.2.2 Epistemological position

Epistemological questions concern how we can come to know about the world. Researchers who believe in an external, objective reality, for instance, are more likely to consider that research approaches adopted within the natural sciences, are suitable for applying within the social sciences. Hypotheses can be established, which will be accepted or rejected as a result of (statistically) analysing largely quantitative research data. There will be a desire to predict, to explain, to identify causal relationships, and generalise from them. As raised above, the approach adopted in my research rejects this positivist pursuit of knowledge. Rather, the knowledge created through my research comes from the subjective *interpretation* of the realities of the contributors to my research endeavour.

As a researcher, I am invariably involved in the production of the knowledge to emerge from my research – I cannot stand apart from it as an objective observer. I am

subjectively involved in it, and a purpose of this chapter is to describe the research process undertaken, such that the reader can judge that the research has been undertaken in a disciplined and critical spirit, and thus have confidence in the quality of the knowledge that emerges.

3.2.3 Methodological position

The preceding paragraphs have foregrounded my research methodology – the *approach* I have adopted to generate knowledge to allow my research questions to be answered. My view of the world, and perspective on how to gain knowledge of the world, are commensurate with a dialogical approach with my participants in the co-construction of meaning of the multiple realities they had experienced in the workplace (Lincoln *et al.*, 2011). A *qualitative* research strategy is adopted, where phenomena are viewed through the eyes of those experiencing these phenomena, and subjectively interpreted by myself as the researcher.

Of course the choice of a *qualitative* research strategy does not preclude an objective ontological understanding of an 'out there' reality, or epistemological understanding of knowledge as 'discovered' rather than 'created'. For example, Kvale (1996) provides two useful metaphors for illustrating the opposing positions a qualitative research interviewer in the social sciences may hold: as either a miner, whose purpose is to extract nuggets of 'knowledge' from interviewees, uncontaminated by the interviewer, or as a traveller, conversing with interviewees in the original Latin meaning of conversation as "wandering together with" (*ibid*: 4). Following the interviewer as traveller metaphor, the interview itself is conceived as a construction site of knowledge, with knowledge co-created between research participants and researcher.

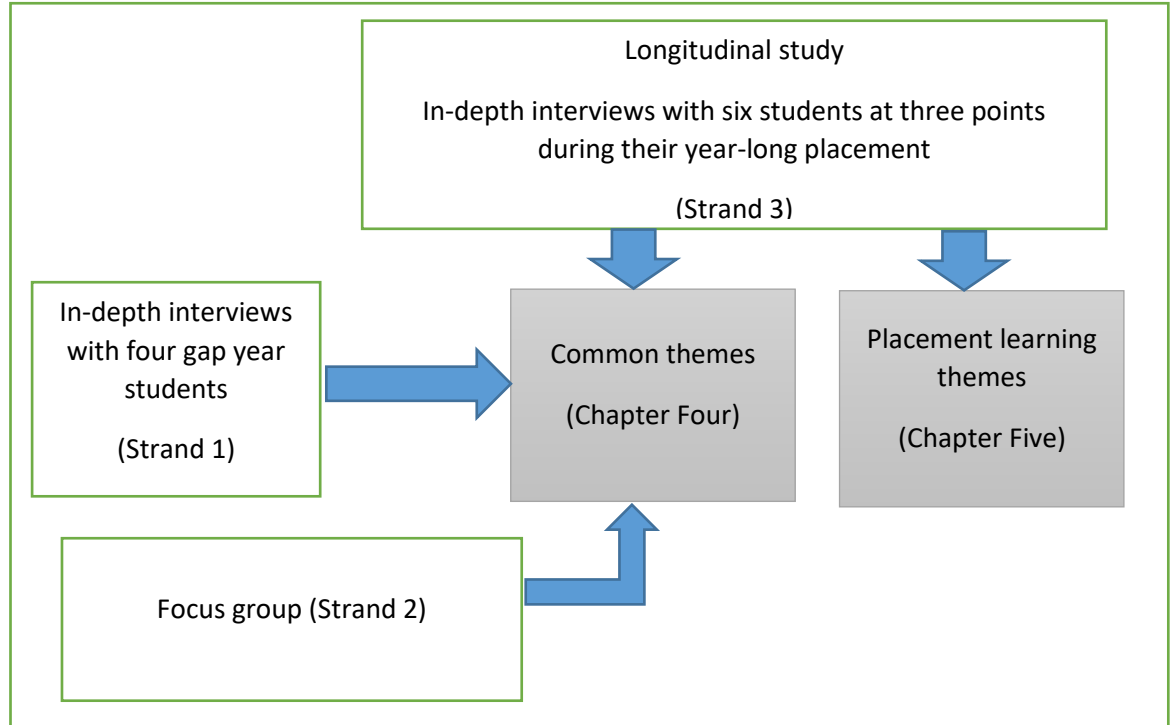
Lincoln *et al.* (2011: 101) describe such inquirer posture as one of “passionate participant” in facilitating (students’) reconstructions, and as foregrounded by the preceding paragraphs, it is Kvale’s traveller metaphor that accords with my own developing research identity, notwithstanding that it runs counter to the dominant position within both much discipline specific accountancy research (Chua, 1986; Hindes, 1992; Smith, 2003) and some accounting education research (Apostolou *et al.*, 2017; Fogarty, 2014).

The dialogical research approach adopted to address my research questions used in-depth qualitative interviewing as its primary method. As raised above, my research was driven by a desire to put my research participants, students, at the forefront of the research, and to see through their eyes. In-depth interviewing is a research method that allows access to the lived experiences of students, that is, their experiences *as lived through* (Van Manen, 2016). The opportunity for myself, as interviewer, to ask questions of students that elicit nuanced descriptions of their lived experience, addressed a limitation in previous research in the area of placement learning, which has commonly failed to prioritise student voice. I have come to understand that it is the stories people tell about their world that have always held a unique interest for me, yet (as indicated above) too often were found to be missing, or assumed, in published research concerned with undergraduate placement learning. In this way, I reflexively recognise that who I am, has affected the choices I have made about my research method. The form the in-depth qualitative interviews took differs slightly, depending on the research question they were addressing, and this is discussed in the following section outlining the research design.

3.3 Research design

There were three key strands to the research reported in this thesis which are described in this section. Appendix B provides detail on when each strand of the research was conducted, and summarises the themes arising from strand 1 and 2, which were reported in full in the interim EdD documents 3 (Edden, 2014) and 4 (Edden, 2015) respectively. Given that strand 1 and strand 2 of the research have been reported in full elsewhere, a summary only is provided in this document. However, a full description of the thematic analysis process undertaken to identify the findings reported in this thesis (Chapters Four and Five) is contained in the Analysis section (section 3.4) below. Figure 3 below summarises the analytical framework.

Figure 3: Analytical framework



3.3.1 Research strand 1: In-depth interviews with four gap year students

This research addressed the first of my research questions:

- Is it the placement that counts? To what extent do gap year accounting and finance students articulate similar benefits to those previously ascribed to placement students?

Gap year students, those who have a period away from the university between the second and final year of their programme, not on an official university-approved placement, were a previously un-researched group. Conducting in-depth interviews with a sample of gap year students would allow me to explore the experiences these students had during their year away from university, and the ways in which these experiences may have related to their approach to the final year of study.

Kvale (1996: 19) highlights how “different interviews invoke different forms of interaction that produce different kinds of knowledge” and so the form of interview for strand 1 of the research will be outlined. An interview guide was developed in advance of the interviews and is included in Appendix C. Silverman (2001) suggests that the very act of using a schedule could be seen as adopting a positivist position where questioning is assumed to capture an out-there reality ‘reported’ by the participants. However, this was not the intention of the guide – rather it was used as a prompt to ensure that key aspects were discussed during the interaction. Similarly, Mason (2002: 231) considers that a structure or sequence of questions which is rigid, and devised in advance “by definition lacks the flexibility and sensitivity to context and particularity required if we are to listen to our interviewees’ way of interpreting and experiencing the social world”. My interview guide was not rigid, and the reality of conducting the interviews resulted in questions changing and following on from what was said rather than from the pre-determined guide. Questioning was reactive, and often probing,

seeking clarification of students' responses; a form of meaning-checking identified as a stage of analysis by Kvale (1996). Interviews were 'informal' in so far as a rapport was developed with students as individuals, and the power dynamic associated with students being interviewed by an academic member of staff was considered (and is discussed in the ethics section (3.5) below).

Interviews lasted for approximately an hour, were audio-recorded and fully transcribed (see section 3.4.1 below). Thematic analysis following Moustakas (1994) was undertaken and is reported in interim EdD document 3 (Edden, 2014). The interview transcripts were then returned to as part of this thesis, together with the transcripts from strand 2 and 3 of the research, to develop the 'common themes' reported in the following chapter (see Figure 3 above). The analysis process adopted to develop the common themes is described in section 3.4.3 below.

A summary of some characteristics of the four gap year students interviewed is given in Table 3 (reproduced from Table 1 of interim EdD document 3 Edden, 2014).

Table 3: Summary of interview participants' activities during gap year

Participant reference (pseudonyms)	Gender and age	Summary of gap year activities
Ricky	M, 21	Worked at a local City Council within the finance section on a voluntary basis for six months and also undertook some voluntary work at his Temple.
Michael	M, 22	Worked as a banking advisor for the full 12 month period (in a sales rather than accounting/finance position). Continued this work on a part time basis into the final year.
Polly	F, 22	Worked for the full 12 months at a local financial institution (but not at an appropriate level for it to be approved by the university).
Simon	M, 23	Raised funds to go travelling to Sri Lanka, Indonesia, Thailand, Cambodia and Nepal for six months, working in each country (teaching) for a number of weeks.

3.3.2 Research strand 2: Focus group with eight students

This research was the key means for addressing the second of my research questions:

- What more can be done to better support accounting and finance students in preparation for and during their placement?

The focus group was conducted in 2014, with eight students who had been on placement during the 2013/14 year and were in their final year. The focus group lasted approximately 90 minutes, was audio-recorded and fully transcribed.

To recruit students a short questionnaire was distributed (full details are provided in interim EdD document 4, Edden, 2015) to final year students who had undertaken a placement the preceding year, in which the final question asked whether they might be willing to take part in a focus group. Students who responded positively were contacted via email and the focus group arranged. Given that the ideal number of participants for a focus group is commonly cited as between six and eight (Krueger and Casey, 2015; Robinson, 2012), when eight students had confirmed attendance no further students were contacted.

While using in-depth interviews for this strand of my research would have allowed me to explore student opinion on this area in depth, this method would have limited the number of students I could engage with (due to the length of time needed to conduct, transcribe, and analyse individual interviews). Focus groups on the other hand, allow access to a larger number of students simultaneously. Importantly, they also promote and facilitate *interaction* between participants, and through this discussion and interaction responses may surface that might otherwise lie dormant (Krueger and

Casey, 2015; Robinson, 2012). Thus, the focus group data is co-produced through the interactions between the students themselves, as well as between myself and the students. Given the purpose of this strand of the research was to seek student opinion on the ways they felt supported or otherwise during placement, I felt that group discussion would be a valuable vehicle for bringing these comments to light. As with strand 1 of this research, a guide was developed in advance, however this was not strictly adhered to, and the discussion unfolded in a natural, 'conversational' way. Full details of practical aspects of the focus group design and delivery are reported in interim EdD document 4 (Edden, 2015) along with a full analysis of the themes developed. The focus group transcripts were then revisited, and considered together with strand 1 and 3 of this research, as part of the development of common themes reported in the following chapter of this thesis (see Figure 3 above).

3.3.3 Research strand 3: Longitudinal study with six placement students

This research addressed my third research question:

- How do students experience their placement? What is the nature of placement learning through engagement with work-based practice?

The longitudinal research involved undertaking in-depth interviews with six BAAF students at three points in time during their year-long placement in 2015/16 (18 interviews). There were 33 BAAF students on placement during the 2015/16 academic year, and six of these students, who had obtained local placements, were approached via email to inquire as to whether they would be interested in participating in the research. All six students approached agreed to participate, and were interviewed within the first month of starting their placement, again after three or four months of working, and again towards the end of the placement. Carrying out a series of

interviews throughout the year-long placement allowed a picture to be developed of how a year-long placement was actually lived by these students.

Because I did not want students' descriptions of their placement experiences to be abstracted from the reality of their daily lives on placement, all interviews were undertaken at the place of work. Previous qualitative research with placement students (for example Little and Harvey, 2006; Lucas and Leng Tan, 2009, 2013; Surridge, 2012) has tended to interview students post-placement requiring them to recall their experiences, rather than interviewing them in the very midst of placement as I did. Interviews lasted between 30 and 90 minutes, with the first interview tending to be the longest, and interview length reducing for subsequent interviews. All interviews were audio-recorded and fully transcribed following the conventions detailed in section 3.4.1 below.

In contrast to the previous two strands of research, no pre-determined questions were developed in advance for these in-depth qualitative interviews. Rather, I came to the interviews having pre-identified only some general areas to discuss. I tended to ask students to describe what they had been working on in the past few weeks, or since my last visit, and let the students choose the dimensions of their placement they wished to discuss. In this way, students talked about their experiences of placement openly, largely directing the course of the interview themselves. Supplementary questions then arose from their unique and individual responses. My aim with this third strand of research was to remain close to the students' lifeworld, and over the course of the year, to understand what it was like to actually *be* a placement student at each of the organisations the students were positioned in.

A summary of the participants' placement role and organisation is given in Table 4.

Table 4: Summary of longitudinal study participants' year-long placements

Participant reference (pseudonyms)	Gender and age	Summary of placement
Amy	F, 21	Working in a financial accounting role in a large international manufacturing organisation
Felicity	F, 21	Working in a finance role (bank reconciliation) in a medium sized service organisation
Johnny	M, 21	Working in the pensions section of the same medium sized service organisation as Felicity
Lizzy	F, 21	Working in a financial analysis role for an international clothing manufacturer
Martin	M, 22	Working for a large (Big 4) audit and advisory practice. Martin also took the first set of professional accountancy examinations during this placement
Sam	M, 21	Working for a medium sized audit and advisory practice

Findings from this strand of the research had not previously been reported in interim EdD documents, and section 3.4 below provides detail on the process of analysis undertaken for the longitudinal interviews, resulting in the findings presented in Chapter Five of this document. As raised above, transcripts of the focus group, and all of the in-depth interviews (gap year and longitudinal study), were also analysed to identify common themes across each of the three strands of research. In this way I was reflexively returning to earlier understandings from this data and revisiting them in light of new understandings from more recent research (see Fischer, 2009). The common themes across all strands of the research are reported in the following chapter.

3.3.4 Sample selection for research

As demonstrated above, for each strand of the research, students were identified as research participants due to their willingness to take part. Arksey and Knight (2007:

58) highlight that there may be differences between people who volunteer for research and those who do not, suggesting that “volunteering might make them the minority in the group in which you are interested”. The potential for ‘unrepresentative’ views being offered by those who have self-selected is not considered to be an issue for interpretative, qualitative research seeking in-depth descriptions rather than generalisations. The fact that students volunteered their time freely rather than being encouraged to take part, could be seen as advantageous in terms of the potential for revealing rich and interesting data (Van Manen, 2014).

It is acknowledged that the sample sizes for this research were modest; a role of the qualitative researcher is to balance the depth and breadth of material that can legitimately contribute to creation of new knowledge (Mason, 2010). As raised previously, my research sought to address my research questions through engaging with the lived experiences of students, seeing through their eyes. Interviewing large numbers of students could have resulted in analysis becoming a form of content analysis, with the uniqueness of individual students’ experiences lost.

3.3.5 ‘Deliberate naïveté’

For each of the interviews (and the focus group), I approached the encounter adopting what Kvale (1996: 33) terms “deliberate naïveté”, which draws upon the phenomenological concept of ‘bracketing’. This calls for putting aside presuppositions and predispositions to allow things to be seen “as if for the first time” (Moustakas, 1994: 85), and involves the suspension of assumptions placed on the experience in advance (Moran, 2000). Rather than coming to the interviews with predetermined themes (often derived from relevant literature for instance), deliberate naïveté implies an openness to new and unexpected phenomena (Kvale, 1996).

In a similar way to how the research questions took on a different focus in the different strands of the research, so too for the form of bracketing. Strand 1 of the research was conducted towards the early stage of my doctorate education, when, I had read widely around my research area, but was inexperienced in the practical conduct of qualitative interviewing, and had not consciously considered how my preconceptions could influence how data were gathered, interpreted and presented (see Tufford and Newman, 2010). For instance, during the interviews, certain ways of questioning may unintentionally predispose interviewees towards a certain perspective or outcome based on an unexplored perspective of the researcher (*ibid*).

It was important to bracket my earlier reading, to set aside 'theories', in order to hear the personal reality of the students being interviewed. Having read around the area of phenomenology more widely as my doctorate progressed, I became more familiar with the concept of bracketing, and came to interviews in strand 3 of my research, with an openness to hear students' voices, as unfettered as possible by any personal assumptions or judgements. I sought to enter the lifeworld of the students, to experience what they were experiencing and interpret it from their point of view.

The adoption of deliberate naïveté is not the same as adopting the stance of a detached and neutral researcher-observer associated with positivism, given my espoused position as an involved and reflexive researcher-participant in my research (Clough and Nutbrown, 2012; Lincoln *et al.*, 2011; Lincoln and Guba, 1985). Rather it is a way to recognise how researcher held assumptions may impact upon research if not more overtly considered. At a practical level, the maintenance of a reflective and reflexive journal (drawn upon in Document 6 of this research), is a practical means to recognise, identify and describes one's background and perspectives, and can help to surface and

disclose preconceptions for the researcher (Fischer, 2009). Indeed, preconceptions concerning what I found to be missing from previous research fed into research questions in the first place as outlined on page 59 above (see also Tufford and Newman).

In recognising our prejudices, Gillham (2005) suggests we need to ask questions: What do I expect to find? What would I prefer to find? What would I hope not to find? Answering these types of questions can bring to light potential biases that might otherwise lay dormant, and are relevant not only for considering the process of interviewing, but also for considering the manner of analysis. Analysis is discussed in the following section.

3.4 Analysis

While the form of the interview differed slightly between the three strands of research as outlined above, the form of analysis was similar, and is outlined below, particularly focussing on the form of analysis of the in-depth interviews in strand 3 of the research.

3.4.1 Transcription

Hammersley (2012: 439) describes transcription as a practice of *construction*, and cautions that transcriptions should not be treated as data that are “simply given, in an unmediated fashion”. Similarly, Arksey and Knight (2007: 142) highlight that “transcriptions are, quite unequivocally, interpretations”. It was important for me to keep the data rooted in the participant’s own language, and therefore I made full

transcriptions of each interview and focus group adhering to the conventions given in Macnaghten and Myers (2007: 73) repeated below:

- All words were transcribed, using conventional spelling (not using the spelling to indicate the pronunciation in any way);
- Repeated words, broken-off words and back-channel utterances (uh-huh, mm) were ignored;
- Uncertain or inaudible passages were indicated;
- There were no indications of pauses, overlaps, stresses, volume, pace or intonation, except in conventional punctuation.

My transcription of the focus group, however, indicated interruptions, laughter, and agreements, since I felt this would aid the understanding of the transcript, for example audible agreements between students would indicate a *shared* opinion.

Transcription took place as soon as possible following an interview. Rubin and Rubin (2005) highlight how transcribing the interviews yourself forces you to pay attention to what interviewees said, and I found it acted as a first stage of immersing myself in the data. As Gillham (2005: 126) states, “nothing takes you so firmly into the detail of the material”.

3.4.2 Manual analysis

Given the manageable length and number of transcriptions I was working with, all analysis was undertaken manually rather than using analysis software. Bathmaker (2004) emphasises how the time involved in learning and using a computer programme may detract from, rather than support, the process of working with the data. Saldana (2009:21) also recommends that qualitative research students “first perform ‘manual’ coding and qualitative data analysis using paper and pencil on hard copies of data”

before considering the use of analysis software. The scale of my research, the fact that analysis was undertaken in stages relating to the three strands of research discussed above, and a desire to remain close to what was said, within its *context*, meant that manual analysis was eminently suitable for my research. In a similar way to my undertaking all transcription myself, undertaking all analysis myself, and manually, allowed me to connect with the material rather than remaining at a distance to it (Thompson, 2002).

3.4.3 The process of analysis

The process of analysis can be seen as occurring in two stages; the first stage of analysis was following each strand of research (with interim EdD documents 3 (Edden, 2014) and 4 (Edden, 2015) providing more details for the first two strands), and the second stage taking place after the completion of the entire project. The structure of the professional doctorate, and of the longitudinal nature of the research project as a whole, therefore meant that the data was analysed from two dimensions; vertically in the first phase, and horizontally in the second.

Discussion here centres on the vertical process of data analysis for strand 3 of the research not previously reported, which draws upon Braun and Clarke's (2006) thematic analysis. The horizontal analysis that took place to produce the common themes in the following chapter is also briefly discussed.

Following transcription, the full interviews were printed and read a number of times to obtain an overall feeling for them, after which individual transcripts were broken down into segments, and segments coded to identify the initial themes that dominated that segment. An example of this process can be found in Appendix D. This practice

continued, for each student, and for each interview. Following analysis of a complete interview in this way, the emerging themes were clustered to outline potential subordinate and superordinate relationships between the themes for that student (see Appendix E). The last stage of this vertical analysis, was to work systematically *across* the data to identify initial common themes between the six students. The process of identifying themes from the data, and constructing relationships between themes was iterative, and the transcripts were returned to again and again. Bathmaker (2004: 166) highlights how the process of returning to the data time and again transforms the analysis “as one’s familiarity with the data increases, one’s analytic understanding of it is transformed”.

Coding and thematising was inductive, and “strongly linked to the data themselves” (Braun and Clarke, 2006: 83). No pre-existing coding frames or themes derived from the literature were brought to the analysis, and in identifying coding categories, and initial themes, I sought to thematise statements from the interviewees’ viewpoint. Braun and Clarke (2006) point out how data are not coded in an epistemological vacuum, however, adopting deliberate naïveté, including attention to the questions posed by Gillman (2005) raised above, implies an openness to new and unexpected findings, driven by the unique unfolding interview, rather than researcher-generated suppositions. Each transcript was approached in this manner, rather than my coming to analyse later interviews with pre-determined, possibly researcher-constructed themes, influenced with earlier interviews, in mind. The thematic analysis was therefore bottom-up, and data-driven rather than top-down, and theory driven (Bathmaker, 2004), and came from the experience of the students. It was only *following* the identification of themes that previously published literature was referred to, to help situate findings within a wider context while remaining close to what was given in all its richness and complexity. The final iteration of the themes identified through this vertical analysis of the longitudinal student interviews for research strand

3 can be found in Appendix F. Although these themes are given in a static 'list' the process that developed them was both iterative and fluid – supporting the notion that analysis is an art not science (Gillham, 2005).

It has been raised by some authors that thematic analysis of qualitative interviews can lead to decontextualizing by focusing on *what* is said to the detriment of *how* the narrative process unfolds (Arksey and Knight, 2007; Rubin and Rubin, 2005; Silverman, 2001). However, through careful analysis of each student interview in the way described above, I remained sensitive to the unfolding context of each unique encounter with each individual student.

Following the vertical stage of analysis described above, the horizontal analysis process involved returning to the complete set of data transcripts which were read and re-read to identify common themes, which were then grouped to identify potential subordinate and superordinate relationships between themes, in the same way as the vertical analysis outlined above. The final iteration of these common themes can be found in Appendix G, and are discussed in the following chapter.

3.4.4 The quality of analysis

It is commonly acknowledged that in qualitative interview studies the interviewer is the research instrument (Kvale, 1996; Rubin and Rubin, 2005; Silverman, 2001; Tufford and Newman, 2010). Kvale (1996: 105) for instance asserts that the "outcome of an interview depends on the knowledge, sensitivity, and empathy of the interviewer". Not only is the interview itself variously shaped by the interviewer, so too is the analysis and interpretation of findings, and their ultimate presentation. Gillham (2005: 7) highlights how the researcher is "inevitably making some kind of

interpretive construction of what the interviewee says. That this is done with system, rigor and reflection, and with careful attention to representative selection from the interview transcript, specifying the evidence for the inferences, does not alter the fact that a subjective construction is being made”.

Some qualitative researchers return either transcripts or researcher interpretations of transcripts, to interview participants for them to confirm whether their meanings have been fairly represented (Arthur *et al.*, 2012; Gilham, 2005; Rubin and Rubin, 2005). Due to transcription being in full (see 3.4.1. above), transcripts were not provided to students, however, all students were invited to access the research findings as a means to confirm the interpretations as credible. In this way, the outcomes of the study, can be confirmed as emerging from and determined by the students, rather than from any potential biases, motivations, or interests, on my part as a researcher.

As an additional form of control over my interpretation, analysis and presentation of my research, as well as my ethical conduct in terms of the integrity and quality of my research practices more widely, I maintained a close relationship with my research supervisors. They reviewed interview guides, transcripts, analysis, and reports (Edden, 2014; Edden, 2015) associated with the first two strands of the research described above. They also read a complete interview, the associated emerging themes, and reviewed the iterative process of developing themes for the longitudinal study in strand 3 of the research.

This does not eliminate the possibility that messages contained within the original interviews were excluded erroneously from reports, perhaps because they ran counter to a ‘common theme’. However, the procedure of analysing each interview from the data-up, prior to analysing across the sample, ensured that contradictory data (or

deviant cases, Silverman, 2001) were included. The adoption of 'deliberate naïve' also ensures a commitment to attending to students' accounts with an open mind that would allow contradictions to emerge (see Tufford and Newman, 2010). The conduct of my research, including for instance, what to quote in my findings, is guided by an honest and ethical approach to my data. The attention given to detailing the design and conduct of the research within this chapter, taken together with the consistent close working relationship established between myself and experienced supervisors throughout the research process, should help readers of this research to be able to judge the sense in which they can accept the final analysis as satisfactory. The following section considers the ethical context for my research in some more detail.

3.5 Ethical considerations

While I explicitly draw together ethical considerations associated with my research within this subsection, I do however take the view that ethics is a principled form of sensitivity to others that should be embedded throughout the research process rather than included as an 'add-on' within a discrete methodology section. My research is, and has been, conducted with this principled form of sensitivity to others in mind.

A form of ethical framing for my research comes from my dual identity as a professional accountant and as an educational researcher. As a CIPFA accountant it is an obligation of membership of the institute that I adhere to the CIPFA Standard of Professional Practice (SOPP) on Ethics, and departure from the standard may "lead to action under the CIPFA Disciplinary Scheme" (CIPFA SOPP on Ethics, 2011:1). The SOPP is based on the five principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviours. It also details the ethical principles of public life, which are applicable to all public servants.

As an educational researcher, I must also adhere to the British Educational Research Association (BERA) *Ethical Guidelines for Educational Research* (2011). The underpinning aim of the guidelines is to “weigh up all aspects of the process of conducting educational research within any given context (from student research projects to large-scale funded projects) and to reach an ethically acceptable position in which their actions are considered justifiable and sound” (*ibid*: 4). The five underpinning principles of the guidelines are respect for the person, knowledge, democratic values, the quality of educational research, and academic freedom, and these five principles are addressed through guidance relating to researchers’ responsibilities to participants, to sponsors of research, to the community of educational researchers, and lastly to educational professionals, policy makers and the general public.

In addition to frameworks provided by both my identity as a professional accountant, and as an educational researcher, my research is also governed by the research ethics policy of my university (Nottingham Trent University, undated) which requires ethical review of my proposed research plans by the Professional Doctorates Research Ethics Committee. My research was formally approved by this committee on 8 December 2015.

Israel and Hay (2004) highlight that much of the literature on research ethics in the social sciences is concerned with interpersonal relationships. Indeed, they quote Kellehear (1989) in suggesting that ethical conduct is at root “a way of seeing and interpreting relationships” (*ibid*: 112). Having considered the relationship between myself and my supervisors above, in the following section I consider the relationship

between myself and the participants in my research, starting with how I planned to negotiate my relationships with students in terms of informed voluntary consent.

3.5.1 Informed voluntary consent

It is generally accepted that all participants should agree to the research before it commences, and this agreement should be both informed and voluntary (see for instance BERA, 2011; Cohen *et al.*, 2011; Israel and Hay, 2006; Kvale, 1996). An informed voluntary consent form was developed which indicated the purpose of the research, that the interviews or focus group would be audio-recorded, that confidentiality and anonymity would be guaranteed, and that participants had a right to withdraw at any time (for an example see Appendix H). I reiterated to students at the start of the interviews/focus groups what the purpose of the research was and how and to whom the research would be reported, and emphasized my role as 'researcher' rather than staff member.

All 18 students (four gap year students, six longitudinal study students, and eight focus group members) involved in the research were happy to sign the consent form. The same initial consent form was used to cover all three interviews for the students involved in the longitudinal study, and one consent form was used for the focus group that each participant signed. Pseudonyms were used for students throughout the research, and workplace organisations were anonymised.

The legal requirements in relation to the storage and use of personal data set down in the Data Protection Act 1998 were adhered to as required by the NTU DBA and Professional Doctorate Research Ethical Clearance Principles (undated).

3.5.2 Power relationships

My research falls into what Arksey and Knight (2007) call 'insider' research. All research participants are students on BAAF, a course I am involved with as a teacher, and as a year tutor for the placement year. There is a particular ethical concern associated with insider research which is exacerbated in situations where there is a power imbalance between research participants and the researcher, as is the case when a teacher researches students (Atkins and Wallace, 2012; Cohen *et al.*, 2011). Pelias (2013: 663) writes that "researchers who reflect about their stance offer more trustworthy and honest accounts", therefore it is pertinent for me to set out my position in relation to my research participants.

My only teaching on the BAAF course during the period of this research has been on a first-year module, therefore few research participants had been previously taught by me, and none would be taught by me following the data collection. Specifically, I had never taught the four gap year students interviewed to address my first research question; of the six students in the longitudinal study, four had been taught by me two years prior to the data collection; and of the eight students involved in the focus group, I had taught four students three years prior to the data collection. Given I did not "currently teach" research participants, nor would I teach them in forthcoming years, there was no possibility that students might think their participation could have a positive (or negative) effect on their grades (NTU, 2014; 3), a potential issue with insider research. All research participants did know I was a member of staff, and it is likely that they also knew I was the BAAF placement year tutor, therefore there remains an inescapable power dynamic at play. To address this power imbalance, in my communication with students, I presented myself as a *researcher*, rather than a *staff member* and made clear the fact that the research was part of my fulfilment of the EdD. I also gave students interviewed the chance to control structural aspects of the

interview such as time and location, as far as I was able, in an attempt to shift the balance of power towards them. In addition, for those students interviewed while on placement, I was as accommodating as possible in terms of planning when the interviews took place, given that the students needed to fit interviews around busy full-time jobs. I was always very appreciative of students so willingly giving their time for my research, and ensured I communicated my thanks after each interview and the focus group.

Atkins and Wallace (2012: 49) highlight that an advantage of insider research is that participants "are far more likely to be prevailed upon to participate than complete strangers might", and where there is a specific power imbalance that individuals may "wish to 'do the right thing' or create a positive impression" (*ibid*: 56). This might have influenced the fact that I found it straightforward to recruit participants to take part in my research. The important issue for my research findings, is whether the responses given by students were influenced by this relationship, in other words whether my position resulted in students not responding honestly. This issue is considered in the next section where the credibility of my research is briefly discussed.

3.6 Quality matters

It is acknowledged that the criteria for judging the quality of quantitative research cannot be applied to judging qualitative research (see for instance Cohen *et al.*, 2011; Lincoln and Guba, 1985; Miles and Huberman, 1994; Shenton, 2004). For instance, this research is not claiming external validity in the sense employed in experimental designs and large cohort studies, rather, as encouraged by Lincoln and Guba (1985), I have provided contextual information to allow the reader to judge the applicability of the findings to other settings. The inference is that since the researcher knows only

the 'sending context', he or she cannot make transferability inferences with no knowledge of 'receiving contexts' (Shenton, 2004: 70).

It is possible that students in either the focus group or interviews did not honestly relay their point of view, however at a practical level, there is little motivation for students not to be honest, given they were aware that the research was part of my personal educational goal of an EdD, and there could be no implications for them in terms of later being taught by me (as raised above). Recognised tactics to help ensure honesty from participants (such as giving participants the opportunity to refuse to participate in the research and making clear the right to withdraw, Shenton, 2004), were also in place in my research. It should also be recognised that it is the constructed accounts' of students that hold value, over and above notions of how 'accurately' they might reflect a personal reality.

Qualitative researchers are encouraged to make their research transparent through describing the research *process* in a detailed manner (Lincoln and Guba, 1985). Shenton (2004: 72) acknowledges that "such in-depth coverage also allows the reader to assess the extent to which proper research practices have been followed". This chapter has set out the research process adopted including attention to the method of analysis which follows an established approach (Braun and Clarke, 2006), whereby themes can be traced directly to the students' own words in the transcripts.

This methodology chapter has set out the construction and justification of my research enquiry, which gives credence to the findings presented in the following two chapters. However, making different choices would have inevitably led to the crafting of a different tale (see Shacklock and Smyth, 1998). The value of the particular tale crafted within this thesis should not be diminished by recognition of this fact.

3.7 Summary

This chapter has set out the methodological framing for my research. After providing some philosophical context, attention was paid to describing the research design, and analysis process undertaken. Lastly I addressed the ethical sensitivities my research raises. The following chapter presents the findings from the horizontal phase of analysis that involved looking across all three strands of research to identify common themes across the entire research project.

Chapter Four: Findings and discussion – common themes

4.1 Introduction

This chapter is the first of two interrelated chapters that set out my findings from adopting the research approach and methods discussed in the preceding chapter. The findings will be discussed drawing upon literature presented in Chapter Two of this thesis. A central purpose of my work was to explore the nature of year-long work experience for BAAF students from the unique experiences of the multiple realities of students themselves. Looking across the data from all three strands of research discussed in the previous chapter, five significant themes (most containing sub-themes) were identified:

- Disparity between the accounting and finance theory taught at university and students' experiences of workplace practice;
- The impact of year-long workplace practice on students' approaches to study in the final year;
- Work took precedence over university requirements during placement;
- Students were unprepared for workplace realities; and
- The workplace was experienced in terms of actions and behaviour.

These themes will be discussed in turn in this chapter.

4.2 Disparity between the accounting and finance theory taught at university and students' experiences of workplace practice

As raised in Chapter Two, the theoretical framing for the placement year within the Business School can be seen as prioritising formal, institution-based knowledge, and the Placement Handbook identifies an important task for students as seeking out links between the theory from their university course and their placement experiences.

Wider literature also often heralds work placement as valuable as a means of providing students with the opportunity to link theory and practice (Ashworth and Saxton, 1992; Crebert *et al.*, 2004; Hardacre and Workman, 2010; Harvey *et al.*, 1997; Little and Harvey, 2006; Sheridan and Linehan, 2011), however my research points to this linking in reality as not-straightforward. My research findings suggested students struggle both with the requirement to link theory from their Year 1 and 2 study to placement, and with linking their placement to final year theory.

4.2.1 Linking Year 1 and 2 theory to the placement

The following extract from the focus group discussion illustrates the difficulty BAAF students found relating their workplace experiences to theory from university:

Caleb - I found accounting in practice is probably not the same as accounting theory (*general agreement*) that we learn at uni.

Richard - I think the only thing that helped us in doing an accounting course was that we knew some of the terminology but I reckon in most placement finance roles anyone with a non-accounting

background could come in because you just pick everything up on-the-job.

James - Yeah totally agree.

Neil – There was nothing we learnt (*interrupted*)

Richard –Nothing we learnt that we used.

Neil – Nothing we learnt that we used.

Lauren – The only time that I felt at an advantage over graduates from other disciplines was when I went to college to do the ACA [one of the accountancy professional bodies] exams and that was only because you were in college.

Neil – Because we did things like consolidated financial statements and I wasn't doing that on my placement I was doing filing and making people cups of coffee (*laughing*). Our finance director, on a lot of money, was doing the financial statements, I wasn't doing them. It was more IT skills really (*agreement from Laura*). More the IT side and how you run SAP,⁵ Excel, different software.

Caleb – I don't know, I did a bit of double entry and prepayments and accruals, that sort of thing.

Alan – I did a few journals but I still didn't take my knowledge from year 1 and 2 to do it, I still had to learn it.

In the extract above, Richard talked of picking "everything up on-the-job" and Alan, that he "still had to learn" how to do journals rather than recalling past knowledge. These students do not appear to be applying theory to the problems of practice as the

⁵ An accounting software

Business School encourages, rather, the placement had provided these students with the opportunity to realise, as Caleb put it: “accounting in practice is probably not the same as accounting theory”.

It was Lauren, who had undertaken an audit placement, who expressed that she felt at an “advantage” over non-BAAF disciplines, during her time at college. Indeed, the two students in the longitudinal study undertaking audit placements did talk with more fluency about how their university study related to their placement than those in non-audit roles. For the four non-audit students, the absence of technical accounting within their placement roles commonly featured in their descriptions of their placement, as illustrated in the extracts below:

It’s not much accounting work I’d say apart from what I’m doing at the moment on control accounts when you work on the debits and credits side of the statement of accounts, but all of the others is sort of admin office work (Jimmy).

I’ve not had to do any of the workings like that we had to do in uni if that makes sense, it’s all on the computer, so we don’t have to work anything out (Amy).

I’m not doing an accounting placement, I’m not sat there doing income statements, or financial reporting type thing, or management accounting (Lyn).

Transcripts revealed that the placement positions were often advertised to business students (rather than just to accounting and finance students), meaning that previous students in the roles, and/or incoming placement students may not be from an accounting and finance background. This was also the case for the audit placement

roles (although it is common practice for audit firms to recruit non-relevant graduates, Anderson-Gough *et al.*, 1998; Coffey, 1993; Ellington, 2017; Evans, 2014; Hopper, 2013; Kotb *et al.*, 2019; Pedley-Smith and Gonzalez, 2016; Windram, 2007).

At the Business School, the policy concerning the nature of acceptable year-long work placements has always been that the placement position should be related to the student's particular course of study. Therefore, BAAF placement students must undertake placement roles involving some element of accounting and/or finance. It is this policy that resulted in some students (such as Michael, Table 3) being classified as a gap year rather than a placement student due to his year-long work experience being in a sales capacity at a bank. It is quite possible that other universities do not impose such a requirement (for example see Lucas and Leng Tan, 2013), and the illustrations from students' transcripts certainly support that even in official, university-approved BAAF placements, there is limited technical accounting in a recognised form from university. It seemed therefore that students struggled with the requirement to draw upon institution-based knowledge to understand their workplace practice.

Review of students' transcripts revealed that their experiences of placement were far wider, and more complex, than seeing the placement as an arena for applying previously acquired theory, and in this way, my research contrasts with Gracia (2010). Her study of 30 accounting students' experiences of placement, found the majority of students (21/30) were categorised as having a 'technical' conception of placement, typified by seeing the placement as somewhere to apply, and further develop, pre-existing technical accountancy knowledge. Gracia (2010: 21) concludes this is "perhaps unsurprising" given the emphasis on individuals' acquisition of knowledge rather than situated learning in higher education itself. There is insufficient context given in Gracia's study to follow how her classifications of students into a 'technical'

conception of placement were made, and indeed, classification of students into *either* 'technical' or 'experiential' conceptions precludes more nuanced observations of students' experiences being made.

My finding does, however, accord with Lucas and Leng Tan (2009) who observed that placement students often struggled integrating theory and practice, and were found to prematurely close down potential opportunities to reflect upon this relationship during interviews. The authors highlighted that both sandwich BA Business, and BAAF students, found it difficult to *recall* much of what they had studied in their first and second years, which has the potential to help interpret the lack of integration between study and workplace practice in my research findings. However, while my research questions did not specifically require students to recall their past study, there was no evidence from my findings to suggest a problem with lack of recall, rather the problem resided in making links between the material previously studied and actions in-the-world of placement.

As raised in Chapter Two, research undertaken in a professional accountancy context has also identified this disparity between what trainees study during their preparation for professional accountancy examinations at college, and what they practise as trainee accountants in the workplace (Anderson-Gough *et al.*, 1998; Coffey, 1993; Windram, 2007). This suggests that the examination content of PABs is itself removed from the practical day-to-day activities carried out by accountants during their early exposure to professional practice.

4.2.2 Linking the placement to final year

My research findings also suggested that the struggles of relating theory from university to the reality of placement practice, were not something that just affected students' boundary crossing from university to the workplace, but also their return to university following their placement. For instance, Lyn (a placement student in the longitudinal study) commented that "when I come back I might be a bit out of it in terms of accounting", and the following extract comes from the focus group discussion:

Lauren – I think it's harder to go from placement to final year than it was second year to placement.

Richard – If anything it's 'cause coming into final year I've completely forgotten everything I did first and second year, and like the people who haven't done placement are, I say the second year fresh in their minds but, semi-fresh but like, 'cause we spent a whole year like not doing anything we'd done first and second year, I spent the first three or four weeks just revising what I'd done second year before I started learning anything new.

Neil – It's almost like as well, it's almost like a disadvantage being on placement.

James – I do as well.

Neil – Because you're like miles behind. Certainly with certain subjects.

Lauren – And it does knock your confidence a bit when you can see others in the room who are obviously getting it a lot quicker than you are because they've done it more recently.

The transition from work to university after placement has received little attention in the literature (Auburn, 2007). Fell and Kuit (2003: 221), in their examination of the extent to which the Quality Assurance Agency Code of Practice in the UK on placement learning (QAA, 2001) was adhered to, concluded that “most of the programmes studied did not appear to provide much support when students returned from placement and continue their studies at the university”. In his interview study of nine recently graduated psychology students who had undertaken a placement, Auburn (2007) describes a separation between the placement and the requirements of the final year, with the two experiences characterised as very different and unconnected with one another. He considers this may be due to a “shifting social identity or role” (*ibid*: 131) involving acquiring *power* during placement, which students were unable to voice or use in productive ways in the final year. The only way that Auburn (2007) found students were able to align their acquired powers was with the assessment requirements of the final year.

Intuitively, this attention to the assessment requirements of the final year by placement students provides a way to understand the finding that placement students in my research perceived themselves as initially being at a “disadvantage” on return to university, given that research overwhelmingly points to the *better* academic performance of placement students (Gomez *et al.*, 2004; Gracia and Jenkins, 2003; Green, 2011; Mandilaras, 2004; Mendez, 2008; Patel *et al.*, 2012; Rawlins *et al.*, 2005; Reddy and Moores, 2006; Surridge, 2009). This is explored more fully in the next theme.

4.3 The impact of year-long workplace practice on students' approaches to study in the final year

A common theme from my research findings was the degree to which students' experiences of either their placement year, or their gap year, had affected the ways they oriented themselves towards their university work in the final year (a different attitude to university), including the assessment requirements of the final year (wanting to get a 'good' degree classification).

4.3.1 A different attitude to university

In the focus group, for example, Laura ascribed a "better work ethic" to herself and her fellow seminar placement students, and there was general agreement that you could see a difference between full-time and sandwich students:

Laura – I feel like the people on placement who are in my seminar group, we've got a better work ethic so we do all the seminar work.

Lauren – There's almost like two tables isn't there?

Laura – They're not at the same point.

James – You can definitely see a difference (*agreement*).

While similar observations have been made concerning placement students (Little and Harvey, 2006; Lucas and Leng Tan, 2009; Surridge, 2012), my research is valuable in illuminating that gap year students, who had not undergone a formal, university-approved placement, also articulated similar thoughts. For instance, in his interview, Simon contrasted himself with full-time students who he described as "more chilled out" and "not really that bothered". Polly articulated the way in which her work experiences affected her approach to the final year in the following way:

It was the routine of the 9-5 that helped me with this year definitely. I think in first year and second year, morning lectures I was just, can't be bothered to go, I'll read the slides, but I went to everything this year. I was in a routine. It's there for a reason, I should just do it. So it made me a bit more disciplined to go to my lectures and seminars.

The application of discipline to the final year for the gap year students was not just a "work mode" (Michael) resulting from being engaged in full time employment, since similar ideas were expressed by Simon who had gone travelling:

[O]rganisation wise, like before I used to be like cram it all in at the end, but this year I was much more on the ball because from the teaching experience you have to be organised in the morning and stuff like that. So I'd be organised straight away, I knew what books I needed to get and what additional reading I needed to do, and I'd just see teachers straight away and make them familiar with me, and just ask for extra help and make the most out of their time.

It is interesting to observe in Simon's extract that his change in approach to the final year involved relating to his teachers in a different, and more productive, way.

In interpreting these findings, it must be recognised that in my university, (in common with many), 75% of the overall degree classification weighting is attributed to the final year (with the remaining 25% from the second year). Therefore, it is quite likely that full-time students would also apply a more disciplined and focussed approach to their work in the final year. However, when specifically questioned, all four gap year

students expressed that they would not have felt so motivated to work hard had they gone straight to the final year. In addition, the extracts above illustrate that students themselves observed a difference between their behaviour and that of their full-time counterparts. Applying the 9am to 5pm routine established during working life to the final year, raised by Polly above, was also specifically mentioned by students in both Surridge (2012) and Lucas and Len Teng (2009), and directly relates to the student's previous *work practices*.

Even the gap year student, Simon, who had been travelling (rather than engaged in more traditional, office-based practices) articulated similar benefits to those often ascribed in the literature to placement students (Little and Harvey, 2006; Lucas and Leng Tan, 2009; Surridge, 2012). The following extract summarises not only how Simon's gap year experiences impacted on his approach to the final year, but also how they were in many ways transformational (Auburn, 2007; Surridge, 2012):

I came back a lot more motivated, 'cause I saw the struggles going on in those countries, and I saw the fact that they take education so seriously and we take it for granted. Yeah and came back and it was kind of, I don't know how to explain it, it was a real kick up the backside really, it was, I need to sort myself out. Because in the second year I didn't do that well compared with what I should have done. I got just an average 2:2 which is the worst I've done in my life 'cause I've always been a straight A student. Come back and I decided, it was more I wanted to do well, not just so I'll come out and get a good job, it was more, I wanted to do well for myself and my family, I dunno, to be a better person in a way. But it definitely impacted because I looked at everything from a different angle now.

The interview with Simon revealed many rich, spontaneous examples of how his thinking had changed as a result of his experiences travelling and teaching abroad. This is in contrast to Little and Harvey (2006) who identified a lack of articulation of what they termed intellectual development, particularly in the areas of analysis and synthesis, for placement students. It also contrasts with the finding from Lucas and Leng Tan (2009) that placement students do not develop in what they term the cognitive aspect, referring to how one makes meaning of knowledge. For Simon, the significant experiences of his gap year resulted in a changed way of seeing the world, for example:

I see things from different perspectives now. Just generally, like even when I see a story in the news, I don't see it from the way they see it, I try to see what's not there, why have they put that in the paper?

This way of seeing the world from different perspectives is the kind of higher-level ability perceived as missing in many accounting graduates, discussed in section 2.2 of Chapter Two (for instance Amernic and Craig, 2014; Cunningham, 2014; Humphrey, 2005; McPhail, 2001).

The longer extract from Simon above, illuminates a concern with degree classification, and this was a recurring theme considered below.

4.3.2 Wanting to get a 'good' degree classification

For all four gap year students, the change in approach to the final year the gap year manifested was specifically directed towards getting an upper second or first class

degree classification as articulated by Polly: "If you don't get a good grade, if you don't get a 2:1 or a 1st you're not going to be able to get jobs". The continual repetition of 2:1 within the following extract demonstrates just how important this degree classification was to Michael:

I don't want to not get a 2:1 at the end of this year, otherwise you've just wasted my time. A complete waste of three years and money etc. so I've got to get a 2:1. Just to get my foot in the door I have to have a 2:1 just to speak to them so there's no way I was going to, touch wood, not get a 2:1. Hopefully I'll get a 2:1 so. If I don't then it's like what have I done for three years, it's not going to reflect [pause] I feel as though I should get a 2:1, I think I deserve it, it's just a bit of luck I suppose at the end of the day.

The timing of the gap year student interviews (following the final year examinations, but prior to results being made available), may have exacerbated the effect of students being so focussed on their degree classification. However, similar findings concerning placement students wanting to get a 'good' degree are also prevalent in the literature (Auburn, 2007; Little and Harvey, 2006; Lucas and Leng Tan, 2009).

It seems likely that the discipline and motivation students appear to apply to their final year work, together with the desire to obtain a 'good' (upper second or first class classification), could well be a significant factor in explaining the improved academic performance of placement students reported in research (Gomez *et al.*, 2004; Gracia and Jenkins, 2003; Green, 2011; Mandilaras, 2004; Mendez, 2008; Patel *et al.*, 2012; Rawlins *et al.*, 2005; Reddy and Moores, 2006; Surridge, 2009).

Literature in Chapter Two also indicates that accounting students (in both education and IPD training) may have a tendency to focus strategically on examination success (for instance McPhail, 2001; Thompson and Bebbingham, 2004; Tilling and Tilt, 2004), thus similar observations may well have been made with *full-time* accountancy students.

My findings in this area suggest that changes in the final year for students following periods of year-long work experience are more about changes in *identity*, in qualities and dispositions, than about changes in *knowledge* (see Barnett, 2004). This will be returned to in the final theme of this chapter.

4.4 Work practices take precedence over university requirements during placement

As raised previously, although the placement year is non-credit bearing at the Business School, students are required to set themselves four objectives for the year, articulated in a development plan, which forms part of a portfolio to be maintained throughout the year. The portfolio is not assessed, however it should be reviewed during the visit by the placement visit tutor, and students are encouraged to draw upon the portfolio to help inform their individual assessed (pass/fail) presentation delivered at the university towards the end of the year. These requirements are common for all placement students across the whole of the Business School.

The focus group discussion indicated that students found little value from maintaining the portfolio, and where the visit tutor did not look at the portfolio, its limited value appears to be reinforced, as illustrated in the extract below:

James - I thought that reflective report [portfolio] – nobody's even looked at it to be honest.

Lauren - Yeah – I didn't do one.

James - I did it for the first couple of months but then (*trails off*) I don't know about anyone else.

Neil - Even when they came and visited they just flicked through it and didn't really look at it at all. So it kind of seems in a way that it's pointless. 'Cause you're doing it, and no one's even checking it over.

Richard – After the presentation, I just gave up with it completely.

Alan – I was just completely useless, I just didn't do it.

Neil - My visit tutor said, 'are you doing it?' and I said 'yeah', and they said 'alright'. It didn't get looked at at all, not once.

Lauren – Mine didn't even flick through it.

For several of the focus group students, the reality of their busy working life meant that the university requirements were not met, as the following extract demonstrates:

Lauren – I didn't complete the log cause I didn't have time to do it. I tried to for the first two weeks when I was on training, then after that (*trails off*).

Richard– I only remembered two months in that I had to do it so then I had to back track. Because for the first few weeks it's not even crossing my mind that I need to do uni work, I'm just trying to get focussed on learning the job.

Neil – Getting up every morning at half six, getting back at six o'clock every night Monday to Friday, am I really on Friday night going to [complete portfolio]? No, I'm going to sack it off (*agreement*).

During the interviews with placement students, the requirement of maintaining the portfolio was rarely raised, however, both Felicity and Jimmy did mention it in their second interviews as demonstrated below:

I've not been consistent. I think I've been carried away with what I'm doing and I wouldn't get it done and before you know it it's next week and the next week (Felicity, second interview).

I did start off with, I'll be honest, I did start off up until September, but then you get busy and carried away doing things, and then 'what's this log?' I don't even remember what I did and you're telling me to type in this log, so it's like going back and forth. I did it daily to begin with and then I just lost track, and we got busy and (*trails off*). But we do have these monthly calendars, so that keeps a record of what we've been doing on a day-to-day basis. Set out what we've got ahead for the month and we just highlight it once we've done it (Jimmy, second interview).

In these extracts both Felicity and Jimmy, talked about getting "carried away" with the *doing* of their jobs, and Jimmy mentioned alternative practices for recording his activities which were consistent with his work environment.

While there is strong support from the literature concerning the value of reflecting on work experience (Ashworth and Saxton, 1992; Chisholm *et al.*, 2009; Criticos, 1993;

Little *et al.*, 2006; Pegg *et al.*, 2012; Roodhouse and Mumford, 2010; Sheridan and Linehan, 2011), my research findings suggested that, from the point of view of the students themselves, the doing of the job takes precedence over university requirements during the placement year, and students do not appear to see the relevance of maintaining the portfolio. As raised above, it must be recognised that students do commonly orientate their efforts towards assessed tasks (for example Ashworth and Saxton, 1992; Sheridan and Linehan, 2011; potentially particularly in the accounting discipline), and indeed, the focus group discussion extract above revealed a level of dissatisfaction by some students in the portfolio not being reviewed during the tutor visit. However the issue of the portfolio being unassessed was not a theme in the data, rather the findings appear to indicate the lack of engagement by students in maintaining the portfolio was down to their busy work placement roles. The workplace for these students did not allow space for reflection as advocated by Boud (2006), and characterised as a feature of expansive learning environments by Fuller and Unwin (2004).

These findings accord with those of Lucas and Leng Tan (2009) who found that no placement students in their study referred to their portfolio (including an initial audit of current skills and knowledge, and a statement of initial objectives) during interviews. However, conversely, Beck and Halim (2008) did find that accounting and finance students in their study found completion of a log book useful.

Students in Sheridan and Linehan (2011: 47) focus group were largely negative about the assessment methods used for evaluating placements, leading them to conclude:

Students were quite vocal in their opposition to completing diaries, and very many students did not keep a weekly diary, but just “filled

it all in at the end”, and they questioned the learning to be gained from this type of exercise.

Having said this, Sheridan and Linehan still recommended that students maintain a ‘workplace learning journal’ where they reflect on their learning and link it to the required learning outcomes or competencies set for the placement (*ibid*: 79). It appears that while the authors recognise that students may not see the value in the exercise, there continue to be compelling reasons to recommend this approach as a means for supporting student learning during placement.

This approach also is in line with the PER requirements of the PABs referred to in Chapter Two, although their requirements do not make explicit reference to reflection and/or reflective practice as might be expected, especially considering the importance of learning from experience in professional practice (Amernic and Craig, 2014; Cunningham, 2014; Wilson, 2011).

Before leaving this theme, it is pertinent to consider it in relation to the preceding theme concerning the change in approach to final year study expressed by the gap year students interviewed. These gap year students were ‘outside’ the university regime: they were not required to set objectives, maintain a portfolio, or complete an assessment. Yet findings indicated that their gap year experiences were highly valuable to them, and in their opinion, were the reason why their approach to the final year changed and they were more determined to do well academically. This finding opens questions about the almost taken-for-granted assumption prevalent in the literature (Ashworth and Saxton, 1992; Chisholm *et al.*, 2009; Criticos, 1993; Little *et al.*, 2006; Pegg *et al.*, 2012; Roodhouse and Mumford, 2010; Sheridan and Linehan, 2011) that providing a structure to encourage active reflection on work experience will

automatically improve its learning potential. Although, of course, had these gap year students also utilised the Business School endorsed approach with regard to reflecting on their experiences, they might potentially have gained even more from their year. As Simon put it:

There would be value if you went to an employer or something and if you read it [portfolio] before an interview, but for me I kind of know what happened and how it's changed me so I can just speak freely about it.

There are clearly implications for professional practice arising from these findings that will be addressed in the concluding chapter of this thesis.

4.5 Students were unprepared for workplace realities

A further common finding looking across the entirety of my research data was that students often felt unprepared for the realities of working life. This accords with Gammie *et al.* (2002) who found that placement students commonly felt ill-equipped for practical work situations. It also corresponds with discussions in both Chapter One and Two about graduates, and accounting graduates specifically, being perceived by employers as lacking skills for working life.

For all 18 students in my research, this was their first exposure to working for a substantial length of time in an office environment,⁶ and they needed to learn how to navigate their way through unfamiliar office practices. Sometimes these practices (for instance getting up early and into work on time), were straightforward albeit something

⁶ With the obvious exception of Simon who had travelled and taught abroad rather than working in an office environment.

of a nuisance, however sometimes students felt that better preparation prior to starting employment would have been beneficial to help them better understand the realities of workplace life.

There were several sub-themes to emerge from student transcripts that fall within this overall theme which are discussed in turn: variability in potential experiences; repetitive nature of accountancy tasks; dominance of Excel work; and unfamiliarity with office practices.

4.5.1 Variability in potential experiences

In the extract below, students within the focus group talked about the variability in their experiences on placement, and Neil wished he had been made more aware of the possibility of this arising prior to undertaking his placement:

Caleb- I don't think companies want to give us that responsibility when you're there.

Richard – Yeah they don't want to invest in someone that's going to be gone in six months.

Neil – Perhaps even just being told before you go, 'guys we know this is what you've been doing, and this is actually what you'll probably be doing instead'. Because you start at the bottom of the bottom in a placement company as someone who's going to get paid for a year. Each placement's probably different, but I know [name of organisation] you were at the bottom of the pile.

Laura – But I was different.

Lauran – Mine was completely different as well.

Laura – I led a team, I had that opportunity and stuff.

Neil - Or perhaps being told there's a difference – you might be doing that you might not be doing that.

That different workplaces provide different opportunities and affordances for learning is a common theme in the literature (Billet, 1998; 2004; Eraut, 2004; Eraut *et al.*, 1998; Fuller and Unwin, 2003; 2004; Little and Harvey, 2006; Schmutte, 1986). Drawing upon Fuller and Unwin's (2003; 2004) 'expansive-restrictive continuum', the students in the focus group appeared to be in fairly restrictive learning environments on placement, for instance, they tended to have on-the-job training, limited opportunities for reflection, and only Lauren (who completed an audit placement) had access to a knowledge-based qualification and off-the-job learning opportunities. Laura, however, had had an opportunity to led a team, so had clearly gained responsibility in her role.

Billet (2004) recognises the importance of the *status* of individuals in determining learning opportunities, and in the extract above, Richard, Caleb and Neil appear to think that their temporary employment status as placement students may have negatively impacted on their opportunities. However, for Laura and Lauren, the same status did not appear to result in reduced access to opportunities.

Billet (2004)'s concern with how individual agency interacts with workplace learning is also relevant in considering this sub-theme. While all students in the focus group were overwhelmingly positive about their placement experiences, the variability of opportunities in different placement roles would suggest that students should all be encouraged to seek out as many experiences as possible to maximise the potential of

their placement. Sheridan and Linehan (2011), for instance, found that the main dissatisfaction students expressed about their placements was not being challenged enough, and Harvey *et al.* (1997), and Little and Harvey (2006) point to the benefit of placement students becoming involved with a wide range of different work activities. This will be returned to in the concluding chapter, however a message from my findings appears to be that students would welcome being better prepared for the range of variation in university-approved placement positions available.

4.5.2 Repetitive nature of accountancy tasks

Another reality of accountancy practice that students were commonly unprepared for was the repetitive nature of the tasks they found themselves completing month on month. For example, for the four students in the longitudinal study in non-audit roles, the majority of their tasks had a monthly rotation, as illustrated by Jimmy:

Yeah it's every month pretty much the same jobs it just depends when the start of the month is, whether it's a weekend or weekday, cause sometimes some of the deadlines get pushed a bit. Then it's pretty much the same. I mean on a rolling monthly basis it's just the same structure but things, new queries pop up.

Even the two students in audit found that they were completing the same aspects of the audit programme at each client visit:

It's the same job in principle that you just do over and over again. So all placement students, we look at the cash and the bank side of things, directors and related parties, fixed assets and wages and salaries. I assume because they are the most easy to do, and it's simple for someone to review those, to quickly go in and flick through

it. And I think for the whole year, I'll be more or less sticking to those sections (Tom).

In first year, PPE [property, plant and equipment], cash, that's all I've done so far (Malcolm, second interview).

For Lyn, however, the repetitive nature of her placement role suited her style of working, more than previous work at university:

I thought it would be repetitive but what I like is the more you do it, doing something again and again and again will make it a lot easier by the end. Whereas sometimes I'm sat there thinking I'm never going to get this, I'm never going to get this, with exams, whereas I've proved to myself here, you can get it if you keep doing it and keep doing it.

Cheetham and Chivers (2001) found that repetition was important in becoming proficient in a particular area of professional competence, although some of their respondents reported "reaching plateaux in their performances, and sometimes even regression in their effectiveness" (*ibid*: 271).

Boud and Middleton (2003) highlighted 'dealing with the atypical' as a significant area of informal learning, and exposure to the atypical may be limited where positions are highly repetitive. However, while the roles often followed a monthly rotation, Jimmy articulated how "new queries pop up" in the extract above, and Lyn commented in her third interview how "I still learn new formulas in Excel and consistently learn new things".

The nature of the accounting environment is such that many tasks do follow a monthly timetable, with work often increasing at financial quarter ends, and generally reaching a peak at the organisation's end of financial year. Should students ultimately end up in accounting careers then they will be faced with the same monthly rotation (and its associated pressures) they were exposed to during placement, therefore the placement is preparing them for the realities of accounting practice. It is possible that as educators, the accounting and finance theory taught at university in many ways is so abstracted from accounting practice that the monthly cycles of reporting are missed, or are not emphasised. There is therefore, more that can be done to help students realise this reality of accounting practice.

4.5.3 Dominance of Excel work

Another reality of working life that many students were not expecting was how much time they would spend in front of a computer screen, and specifically using Excel. All the placement students interviewed spent much of their working day using Excel, and Excel use was also raised within the focus group discussion:

So pretty much everything is on Excel. I thought there'd be another programme as well as Excel, I didn't realise it was going to all be on Excel (Amy).

Yeah so you spend the majority of the day on Excel (Tom).

We do do a lot of work on Excel (Jimmy, second interview).

My whole job really is Excel (Lyn, second interview).

Everything we do's on Excel (Malcolm, second interview).

Focus group extract:

Alan – I would just say, doing stuff on Excel. I mean people don't do their financial statements on paper in a business do they? (*laughing*).

So just do everything on Excel.

Lauren – And they've got software to do it.

Alan – Like I did all of my work on Excel. Journals, any kind of management accounting, financial accounting, I did it on Excel, so like doing it on paper just seems a bit useless.

While a similar finding concerning Excel has not emerged from previous literature, both Harvey *et al.* (1997) and Little and Harvey (2006) point to students commonly articulating an improvement in their general information technology skills as a result of placement.

There have already been changes made to the BAAF course to help address the imbalance between Excel use within and outside the university by introducing more Excel content into a first-year module and the opportunity for students to complete an externally accredited Excel certificate through on-line learning. Students' familiarity with Excel prior to placement should therefore improve as a result of these initiatives.

4.5.4 Unfamiliarity with office practices

Excel use was an everyday office practice that students learned to navigate during their placements. The interviews with the six placement students revealed that in describing their workplace environments, it was commonly the micro-level, small-scale practices, that made up students' daily lives that were raised. For instance, students

talked about the office practices for making hot drinks during the day, and what they, and other people, did at lunchtime:

One thing I've learnt is to get used to what drinks people want in the team, how many sugars people want in their tea, and who wants a milky tea and who wants a strong coffee, I've learnt that, everyone's preferences (Jimmy).

There was no negativity expressed by Jimmy in performing the drink-making role, and indeed this task fell to "whoever's free". Rather Jimmy was learning the behaviour expected of him as a member of his team (Lave and Wenger, 1991; Wenger, 1998).

There were certain office practices, however, that some students felt unprepared for navigating. For instance when talking about what she wished she had known before starting the placement, Lyn comments:

Because you [the university] talk about how to act when you do interviews, but do you know what not to do, what not to say when you're in a work office, like what not to wear, what not to, I know it's sort of easy but how not to write an email. Even if it's just something really basic (second interview).

Very similar comments were raised by Amy who wished she had known "how to construct an email. I know that's probably common knowledge. Because you know when you like go to end an email I'm like 'gosh I don't know what to put'". Amy also wished she had known how to dress on placement, and described how she came to "pick it up":

What I'm expected to wear I didn't really have a clue. Obviously you have two interviews and obviously you dress a lot smarter for your interviews. I didn't hear anything off them, on what to wear, anything like that, so I just thought, I'd go for the smarter, just in case, 'cause it's always better to be over dressed. And then I just picked it up really. All the placement students I'd say dress a lot smarter than the people that work here. A lot of people I've spoken to, we've all bought quite smart clothes, so I don't want to waste money and not wear them so I'd just thought I'd wear them.

It appears from these extracts that students could be better supported in terms of crossing the boundary between university (with its practices that are predominately well-known to students following two years of full participation) to the workplace, with its predominantly unknown practices (see Fenton-O'Creevy *et al.*, 2015). Paying more attention to the boundaries between these different communities of practice could be fruitful for better supporting students' learning trajectories (Wenger-Trayner and Wenger-Trayner, 2015).

4.6 The workplace was experienced in terms of actions and behaviour

The final common theme looking across all my interview and focus group data was that both placement, and gap year students, were learning *how to behave* in their new environment (see Anderson-Gough *et al.*, 1998; Guile and Griffiths, 2001; Lave and Wenger, 1991; Swindler, 2001; Wenger, 1998).

James talked about the value gained from learning how “to conduct yourself” in the workplace, and Alan talked about how he modified his behaviour following feedback from colleagues, in the following focus group extract:

James – I think it’s just having that work experience of being in a business, it’s so valuable (*agreement*). The way you conduct yourself, something so simple.

Alan – I was going in in the first few weeks telling stupid jokes and they were like ‘don’t do that’ (*laughing*), and I was like ‘OK’.

Felicity, a placement student, was aware that her behaviour needed modification in order to make a good impression at work, as illustrated below:

I’m trying as much as possible not to speak so much (*laughs*). I’m trying as much as possible to remember that I’m still at [name of organisation], still working, rather than get too relaxed with the whole atmosphere of my team. I’m trying to remind myself that I’m a placement student at the end of the day and this is not my permanent job, so I still need to make a good impression.

Like Alan, and Felicity above, Polly, a gap year student, also talked about how she felt she needed to watch what she said in the workplace:

I went from uni and I was just thrown straight into that environment and that was quite – that was a big change. You have to watch what you say, you have to be really formal about everything so. University you chill back, you say whatever you want, you relax and then you’re just put in that environment and you’re like, ‘I’ve got to be mature here. I have to be quite quiet,

I've got to watch what I do and say'. So that was a bit crazy. But I think it helped me. It did help me develop as a person. And I thought, 'wow, this is what the rest of my life is going to be like'.

For Polly, as for many of the students, year-long work experience provided a taste of what working life was likely to be like, and a chance to learn how to behave in a workplace environment.

It appears to be through active engagement within a community of practitioners that students learn how to act, or how to 'be' within their workplace. This accords with Lave and Wenger (1991) where the emphasis of their situated approach to learning is on 'knowing' that comes from active participation in practice, rather than the acquisition of 'knowledge' in an individual learner. Brew (1993) makes a similar distinction between knowledge which resides in the head and knowledge located in our being.

As identified in Chapter Two, Hager (2004) points to the allegiance of the learning as acquisition metaphor to the mind/body dualistic understandings of human beings inherited from Descartes, where *thinking* is divorced from, and elevated above, *doing*. However, my research findings suggest that year-long workplace practice is experienced by students in terms of modifications to behaviour in order to participate effectively in a new environment – in terms of bodily actions. Giddens (1991: 99) is useful here in highlighting:

The body is not just a physical entity which we 'posses', it is an action-system, a mode of praxis, and its practical immersion in the

interactions of day-to-day life is an essential part of the sustaining of a coherent sense of self-identity.

Beckett and Morris (2001) highlight how the human body is attracting attention in the social sciences, and indeed, there has been a recognised 'practice turn in contemporary theory' (Shatzki *et al.*, 2001) that draws attention to the embodied nature of practices. Work-based learning literature is also more explicitly recognising practice as a key unit of activity, and that practice is embodied in practitioners (see for instance Boud, 2010). My findings support this conceptualisation and this theme feeds into the following chapter, and the concluding chapter of this thesis.

4.7 Summary

Looking across the data from all three strands of research discussed in the previous chapter, five significant common themes were identified: a disparity between the accounting and finance theory taught at university and the reality of students' experiences in workplace practice; year-long workplace practice impacting on students' approaches to study in the final year; work took precedence over university requirements during placement; students being unprepared for workplace realities; and that the workplace is experienced in terms of actions and behaviour. The following chapter moves on from these common themes, to present the findings from strand 3 of the research, the longitudinal study that sought to investigate the ways in which placement students *learned* through their engagement with workplace practices.

Chapter Five: Findings and discussion – placement learning

5.1 Introduction

This chapter is the second of two chapters that set out the findings from my research and interpret them drawing upon literature presented in Chapter Two of this thesis. This chapter presents the findings from my longitudinal study in which I interviewed six BAAF placement students, at three points in time, during their year-long placement, in order to explore how students experienced their placement and the nature of their placement learning. Looking across the 18 interviews, three significant themes were identified: a general absence of references to 'learning' within student accounts of placement; the importance of early organisational socialisation; and the prevalence of informal learning processes in helping students perform their jobs. Looking at the individual experiences of the six students on a student-by-student basis, one significant theme was identified: that substantial differences existed between the two audit, and the four non-audit placement positions.

5.2 A general absence of references to 'learning' within student accounts of placement

The interview approach adopted in my research encouraged students to talk openly about their placement experiences, rather than specifically asking them to consider *how* or indeed *what* they had learned from these experiences. Consistent with the final theme of the previous chapter, students experienced their placement in terms of action and behaviour, however learning ways of acting or 'being' did not appear to be equated in students' minds with 'learning'. Learning did feature in this small sample of placement students' experiences, however its manifestation in behaviour seemed far removed from students' own conceptions of learning.

It may be that learning is associated with the pedagogic discourses within education for these students (Bernstein, 2000), and during their placement they are connecting to alternative discourses, that do not privilege learning in this way. Ashworth and Saxton (1992: 40) for instance, found that placement students were extremely reluctant to view anything other than “the acquisition of discipline-related knowledge as qualifying as ‘learning’”, and as found in the first common theme of the previous chapter (disparity between the accounting and finance theory taught at university and students’ experiences of workplace practice), students in my research found discipline-related knowledge to be far removed from their everyday workplace practices.

The most notable use of the terminology of *learning* in the student transcripts came from one student, Malcolm, an audit placement student who was taking the first level of his professional accountancy examinations during the year:

You work at college all day, 9-5 and you cover quite a lot, and then they set a bit of homework as well, sometimes it’s just an hour, sometimes it’s a few hours. I always do a bit more to catch up on anything. You don’t have the exam until October, so if you haven’t learnt it all in the week, you can just learn it in the, do you know what I mean? You’re taught it but you might not have learnt it, so you can practise questions.

This is the fourth week. Tomorrow we have a case study, where we have to bring everything we’ve learnt and see where we are. So we’ve got to do a little project, to make sure we’re understanding everything.

So, the accounting thing we’re learning now, is pretty much the same as Financial Accounting, that they teach in first year at uni, and you do that over the course of a year at uni, as a first-year module, and

in college they teach it in four days. There's a book about 200 pages, that they go through in four days.

I had my first ever job where you had to travel, so I was getting home at like 7 and then had to study at home, so I didn't have much time. You only had two weeks to learn them and revise for them. We started on the Monday and then a week on Friday we had two exams. It's just a lot to learn (Malcolm, second interview).

In each of these illustrations, Malcolm made reference to learning as part of his professional training undertaken at college. Learning for him is far removed from his workplace practices, and is compared with his previous university practices. Eraut (2004) suggests that most people equate learning with formal education and assume that working and learning are separate activities, and this certainly appears to be the case for Malcolm based upon his interview transcripts.

Indeed, much literature on informal learning (for example Cheetham and Chivers, 2001; Eraut, 2004; Marsick and Watkins, 1990) suggests that considerable workplace learning is taken for granted or not recognised as learning, resulting in participants lacking awareness of it, as appears to be the case in my research. There is value in helping students to identify their *placement learning*, which will be considered in the final chapter.

5.3 The importance of early organisational socialisation

The initial interviews with placement students commonly involved them discussing the practices by which they became familiar with their new work environment. This

generally involved a company induction, working within a team, and the social aspects of office life.

5.3.1 Company induction

All placement students were inducted into their placement organisation, with the form the induction took ranging from a one-day induction for Amy, to a two-week induction for Tom. For most students the induction took a similar form to the practices they had previously been exposed to at university, as the following extracts demonstrate:

So, you'd normally do 9am-4pm, 9am-5pm, and it was basically a workshop so it was like being at uni for the day, so you'd do a workshop, and then you'd have a little break, and then you'd have another workshop (Tom).

In some presentations people had interactive sessions, so we had like a quiz, we had videos, we had people telling funny stories, so it was a range of different things, but overall it was a presentation and there was group work in saying what have you learnt, so working as a group with different people (Felicity).

The induction provided students with the opportunity to learn more about their placement organisation and commonly also played a part in helping students to form early relationships with colleagues as Tom goes on to say:

So yeah, the first two weeks was all about having little workshops and presentations from all the different departments, getting to know [company name], having meetings with the Head of Audit, your line managers and just getting to know everyone really.

The induction acted as a means to help orient students to their place within the organisation, and during the initial interviews students talked about their specific job role and how they saw that fitting in within their team, department and organisation.

Good practice guidelines for placement learning recommend that all employers provide a company induction (for instance ASET, 2013; Wilson, 2009), and Sheridan and Linehan (2011) highlighted that induction and orientation activities were important for students on placement. Induction can provide a means for students to be introduced to the societal norms, practices and values of an organisation (Anderson-Gough *et al.* 1998; Billet, 2011; Coffey, 1993), and as Tom mentioned in the extract above, provide a means for getting to know work colleagues.

5.3.2 Working within a team

All six of the placement students talked positively about being part of a team at work. For instance, in considering how far her placement was as she had been expecting it, Felicity stated:

Well I was expecting an open plan office, but what I was expecting was, sit down, here's a pile of stuff to do, and get on with it, obviously with help, but I think what was different was how very helpful and welcoming people in my team were. It wasn't just 'oh leave me let me get on with my own work, I've got a lot to do too', it was always, and it wasn't just because I was new, they were doing it to everyone else in the team, so it wasn't just because I'm a placement student, I'm sort of the baby of the team, it wasn't that, it was more, we're a team, let's help each other. 'Oh, have you heard about this

transaction before, oh I've got it here. Let me just take one minute and help you out'. It's constant around my team so I definitely felt that push and that motivation, I was like 'yeah I feel good'. I don't want to just come into work and get on the PC and just do my work, yeah so it was definitely the team spirit that was more motivating to get on with the work as well.

This extract illustrates the sense of community within the team that Felicity was part of, and how they helped each other to achieve a shared purpose (Lave and Wenger, 1991; Wenger, 1998). While working in teams is prevalent within workplaces (for instance Cheetham and Chivers, 2000; 2001; Crebert *et al.*, 2004; Billet, 2004; Eraut *et al.*, 1998), the extract illustrates how, for Felicity, being part of a team acted as a source of motivation for her.

Jimmy stated that he "felt part of a team from day one" and towards the end of the first interview was already identifying as part of his workplace organisation:

So at [name of organisation] here, **we** really get involved with all these community days, apart from work events (*emphasis added*).

This suggests that Jimmy has 'become' a member of his placement organisation (Wenger, 1998) and has adopted the practices of the community (in this case, involvement with community days) as his own.

Literature on placement learning commonly identifies team working as a skill developed during placement (Beard, 1998; Harvey *et al.*, 1997; Little and Harvey, 2006; Sheridan and Linehan, 2011). Indeed, the prevalence of team working during placement can be

illustrated by the fact that all 82 students interviewed by Little and Harvey (2006), had experienced some form of team working in their placement role. The social aspects of office life, within or outside workplace teams, has received less attention in the literature, although was identified as a sub-theme in my research findings.

5.3.3 The social aspects of office life

The social aspects of life on placement featured in all six students' accounts of their placement experiences. For instance, during the second round of interviews in November, each of the students talked about upcoming social events planned for the Christmas period. Both Felicity and Jimmy joined a Sports and Social society in their organisation and talked with fluency about forthcoming events or those they had been involved with organising and/or attending:

It's called Sports and Social but I would say we're mainly on to the social rather than the sports! Drinks and all of that! Yeah we get involved with that. [Name of organisation] do really get placement students involved in things rather than just work, it's the social side as well (Jimmy).

In common with findings on the early socialisation of audit trainees (Anderson-Gough *et al.*, 1998; Coffey, 1993; Windram, 2007), it appears that some placement organisations actively promote and encourage engagement with social activities for their placement students.

For several students interviewed, other placement students featured strongly in their accounts of the social aspects of office life. Both Amy and Malcolm lived with fellow

placement students (previously unknown to them), and this was something that their respective placement organisations helped to arrange (see Jones, 1986). Felicity, Jimmy, and Amy had a designated games room where all the placement students or younger members of staff tended to go for lunch with sofas and some entertainment, for instance a foosball or table tennis table. Felicity commented:

So, there's little tournaments and competitions, the boys can get very competitive, keeping scores and having tournaments. You have to queue up to make sure you get your turn on the table tennis or the foosball. I'm really rubbish at foosball, but I think I'm learning – don't think I'll become a pro! It's really fun, everyone is well integrated between all the departments.

The games room for Felicity, provided not only an opportunity to have some fun away from her work, but also an opportunity to mix and integrate with people from different parts of the organisation.

For both Tom and Malcolm, on audit placements, the frequency of social activities organised for their peer group (consisting of both placement students and graduates), was particularly noticeable. For instance, Malcolm referred to the practice of having "Friday drinks" and Tom commented "so literally every week there's been something sociable to do".

As the placement progressed for these two students, the opportunities to interact with peers did reduce, however, by this point the community had already been firmly established as illustrated in the extracts below:

The way they get you in, with the graduates, they're like family now, because you just, the first six weeks, you see them every day, you don't really separate from them. You're always with them. So they really get you close... It's a lot more independent now. So everyone was in a group before, so group training, group for work, group available for work, but now everyone is individual. So every time you come into the office you don't know who is going to be here (Malcolm, second interview).

In a way, it's fizzled out because we're never in the office together, everyone's off doing their own thing. I suppose it's luck 'cause we all got on really well when we first started. If we'd not all got to know each other so well in those first weeks, because we're hardly going to see each other in the office now (Tom, second interview).

Eraut (2004: 17) highlighted how "much uncoded cultural knowledge is acquired informally through participation in social activities; and much is so "taken for granted" that people are unaware of its influence on their behaviour". This could explain why social activities have received little attention in the placement literature, which, as raised in Chapter Two often requires students in their final year to reflect retrospectively upon their placement experiences, and social activities may not readily come to mind.

Literature on the early socialisation of audit trainees (Anderson-Gough *et al.*, 1998; Coffey, 1993; Windram, 2007) is, however, useful in considering my findings, for instance, Anderson-Gough *et al.* (1998: 130) identified how socialisation processes such as socialising were in reality only superficially informal:

We found that trainees' social life, especially in the early weeks of joining, is actively promoted by the firms. In some cases training events are as much about this social aspect as about their formal purposes.

This accords with Tom's comment below:

They don't normally do it [organised social events] so often, I think they have kind of scheduled it in for the new starters, to get to know everyone.

Coffey (1993) found that social occasions took on an almost mandatory status for audit trainees in her study, however these social aspects of work helped to establish the new recruits as a cohesive group early on. The students perceived themselves, and were perceived by the organisation, as a group, and this helped them make sense of their early training experiences. My findings suggest that a similar social cohesion had been established with a peer group for the two audit placement students in my research.

Windram (2007: 200) also found that early organisational socialisation was a significant aspect of workplace learning for the audit trainees he interviewed:

It is one area of learning which cannot be easily taught or simulated in the classroom. It is therefore very important to recognise the role that socialisation plays in the accounting workplace.

Because students appear to associate learning with formal institution-based activities, as identified in the first theme above, they are potentially missing opportunities for recognising learning coming from socialisation activities such as working in teams or socialising with peers or work colleagues. However, if learning is perceived as an

integral dimension of social practice, it follows that participation in social (communities of) practice will inevitably involve learning (Lave and Wenger, 1991).

The following theme moves on to consider the various ways in which BAAF placement students came to learn how to perform their jobs, which involved a range of informal learning activities.

5.4 The prevalence of informal learning processes in helping students perform their jobs

As raised in Chapter Two, it has not been possible to locate any research into the ways in which accounting and finance students learn through engagement with year-long work placement. Where understanding learning through placement is professed to be a purpose of the study (as for instance Little and Harvey, 2006), the ways in which students learn is limited to discussion of the extent of training (understood as formal training, either on or off-the-job) and supervision.

My research findings provide rich descriptions, by the students themselves, of the ways they came to understand how to perform their roles and fit into their organisations. The reality of learning for these placement students was through access to practice, rather than instruction (Lave and Wenger, 1991), and students talked about learning on-the-job, through observation, through their hand-over period, and through using written notes. With the exception of written notes, each of these informal ways of learning involve *learning from other people*, and this was the most dominant theme of how learning came about from student interviews. What was specifically mentioned in each of the student accounts was how they felt able to ask questions from their

colleagues, manager or peers and this was a key means of learning. As Lyn put it “I’m still going to ask questions, they’re fine with me asking questions”.

This theme is consistent with Eraut *et al.* (1998) on the importance of learning from other people at work, and with Eraut (2004) on the dominance of participation in group activities and working alongside others, as important forms of informal learning in the workplace. It also accords with Boud and Middleton (2003) who highlighted the importance of participation in working life and specifically learning from others at work. Additionally, it is in line with findings from Cheetham and Chivers (2001) that working alongside more experienced colleagues, and working as part of a team, along with on the-job-learning, were the three most highly rated forms of informal learning in their study on the development of professional competence. Cheetham and Chivers (*ibid*: 284) specifically highlighted how a “number of interviewees stressed that working in situations where it had been easy to ask questions, without feeling embarrassed, had been of considerable benefit”.

Some other key aspects of how students learned on placement are considered in the following subsections.

5.4.1 The hand-over period

A specific aspect of learning from other people at work that arose in the student interviews was the importance of a ‘hand-over period’ with the outgoing placement students in their role. While the two audit placement students did not have a hand-over period in the same way, all four of the non-audit students experienced either a one-week (Lyn), or a two-week (Amy, Felicity, Jimmy) hand-over period where they and the outgoing placement student overlapped. What happened during this hand-

over period was described similarly by each of the students and was articulated by Lyn as follows:

The first day I just sat there watching. You can't really do much, and obviously, I haven't had that much Excel experience, so it was more trying to learn. The second day she got me to help do things with her, so like 'can you remember how to do this?' The third day I did it by myself and she was just sort of correcting me. She was only helping me for four days. Then on the final day she was just sort of 'you need to do this, this, this and this' and little things that she hadn't taught me she showed me, and I was just making notes and she was correcting me. Then on the actual last day, because [name of manager] asks me queries, 'can you find me this? can you find me this?' she was asking me little questions like he could ask to see if I could do them. She was really good. We went through quite a lot to be honest. She went through absolutely everything that he could ask me. It was quite a lot of information, but it seemed to have helped. I'm fine now.

It appears that by the end of their year-long placement, the out-going placement student is the best equipped person to introduce the in-coming placement student to the role, and that during the year they have moved from the periphery of the community to its centre, to assume the role of 'expert' (Lave and Wenger, 1991; Sheridan and Lineham, 2011). Consistently with Cheetham and Chivers (2001), the placement students interviewed were 'working alongside more experienced colleagues', however these more experienced colleagues were themselves placement students, albeit at the end of their year's experience.

5.4.2 Learning on-the-job

For the placement students interviewed, learning took place on-the-job, including learning during the hand-over period. Amy pointed out “so right from the start I was actually doing it. I think if he [outgoing placement student] was doing it and just talking at me I’d be zoned out”. Felicity described how she learned to undertake her role in the following way:

It’s all been learnt on-the-job. I’ve had [name of team member] and mainly [name of outgoing placement student] training me, so it’s all been on-the-job, sitting next to someone or shadowing to learn different procedures, and me actually doing it myself with a handbook and following instructions on there and asking any questions when needed.

Fuller *et al.*, (2007: 746) observed how “learning through ‘everyday’ productive activity at work is the most helpful for doing the job”. Cheetham and Chivers (2001) also found learning-on-the-job to be one of the three most highly rated forms of informal learning in their study on the development of professional competence.

5.4.3 Observation

Felicity went on to describe how she took advantage of the fact she was not the only newcomer to her team, and how she learned with other people:

I asked, ‘oh who do I go to for help?’, and [manager] said ‘everyone’s pretty much learning together’, so I pretty much knew, so I understood that we had a lot to learn, together... I think I took the opportunity to say ‘OK, you know what, I might as well listen while

this other person's learning something' 'cause occasionally some colleagues would come over from stores reporting and say 'OK this is how you do something', and I'll be 'OK can I watch how you do that cause I'm also learning with them?' So I think I just took it as an opportunity rather than anything else.

This extract illustrates a process of *collective learning* in Felicity's team (Lave and Wenger, 1991; Wenger, 1998; Wenger-Trayner and Wenger-Trayner, 2015). It also highlights that *watching* how things were done was part of Felicity's learning. Indeed, observation of practice was mentioned in several students' interviews. This accords with findings from literature on informal workplace learning which highlights observation as a regular source of learning (Cheetham and Chivers, 2001; Eraut, 2004; Eraut *et al.*, 1998).

5.4.4 Written notes

A workplace learning activity that as far as I have been able to establish has been previously unrecognised in informal workplace learning literature is the use of written notes. This may be due to much previous empirical work concentrating more on the development of competence for professionals rather than the experiences of newcomers into the workplace. For all four of the non-audit students interviewed, they were introduced to written procedures or notes on their placement role during the first week, often compiled by previous placement students and added to by successive ones. These written notes were important for students, particularly during the early stages of making sense of their roles.

5.4.5 Learning as the placement progressed

As the placement progressed, both the asking of questions, and the reference to written notes diminished as illustrated by Jimmy in his second interview:

I mean I've got the hang of things now so the questions I've asked the team leader have dropped from like double figures probably to just a few every month, now and again, it's just like the tricky questions. But yeah I've managed to get the hang of things and settled in nicely so I've sort of dropped the notes down now. Just now and again, where its attention to detail and you just want to make sure you do the right thing, use the right figures.

Jimmy commented above that he has "got the hang of things" when he has been in his position slightly over two months. Literature points to employers wanting placement students to be immediately productive in the work environment (Gammie *et al.*, 2002; Harvey, *et al.*, 1997), and it appears, from the small sample of students interviewed in my research, that they are soon able to contribute positively to their organisations.

A number of the students commented during their second interview how they had picked things up without really noticing it:

You know I said about my notes, I don't need to use them at all now, I just kind of know what I'm doing (Amy, second interview).

Now I'm using it [International Accounting Standards] everyday, it's just like second nature now (Tom, second interview).

Also you end up doing it not thinking in the end. I end up doing it and I'm like 'woo when did you do that?' (Lyn, second interview).

For Eraut (2004), the ability to know what to do, is as a result of workers intuitively drawing upon past experience in practice. He defines it as 'know-how', in the sense of being able to do something, and differentiates it from 'knowing-that', associated with propositional knowledge. My findings emphasise the importance of 'know-how' and certainly support the idea that it is inappropriate to think about 'knowledge' first being acquired and then later being used (see NBS, 2015), but rather that knowledge is constructed through experience (see Eraut, 1984).

Felstead *et al.* (2005) identified the idea of getting the hang of things, or getting a feel for things, as putting the body, rather than the mind in control, which ties in with the final theme of the preceding chapter (that the workplace was experienced in terms of actions and behaviour).

As the placement progressed, students' responsibilities in their current roles increased, as too did the range of activities and experiences that they were exposed to. For instance, Felicity, Jimmy, and Lyn were all offered opportunities by their placement organisation to work in a different department or area of the business for a while (ranging from a few days to a few weeks). Amy took on responsibility for certain new tasks when a member of her team left, and also became involved in a specific work-based project. For Malcolm and Tom, in audit positions, it was working with different supervisors and on different audit clients that provided variability and progression in their positions.

Using Lave and Wenger's terminology, students' 'peripherality' is being enabled through growing involvement in their community (1991: 37). Becoming involved with

work in other areas of the organisation also provides opportunities to cross boundaries into alternative communities of practice.

Little and Harvey (2006) also found that many students in their study had the opportunity to work in different divisions or departments and that their responsibility increased as the year-long placement progressed. There is clearly a significant role for individual agency here (Billet, 2004; Eraut, 2004), and it is important for students to be encouraged to be proactive in seeking out extra responsibility, and developing relationships with a wide network of people during their time on placement.

The only other prominent finding to come from reviewing the individual trajectories of students as the placement progressed, was the notable references to students growing in *confidence* as the placement continued: a theme that has commonly arisen in previous placement literature (Gammie *et al.*, 2002; Harvey *et al.*, 1997; Little and Harvey, 2006; Sheridan and Linehan, 2011; Surridge, 2012).

The growth in confidence that the placement manifests in students is likely to contribute both to the better academic achievement of placement students (Gomez *et al.*, 2004; Gracia and Jenkins, 2003; Green, 2011; Mandilaras, 2004; Mendez, 2008; Patel *et al.*, 2012; Rawlins *et al.*, 2005; Reddy and Moores, 2006; Surridge, 2009), and to their better graduate employment prospects (Crebert *et al.*, 2004; Harvey *et al.*, 1997; Little and Harvey, 2006; Sheridan and Linehan, 2011).

Barnett (2004: 247), considered that learning should be understood neither in terms of knowledge or skills, but of human qualities and dispositions, and considering *confidence*, he noted:

What is important is the students' sense of themselves and of their relationships with the world around them. The students have, as it were, an indwelling in themselves, a confidence in themselves, an investment in their own selves that enables them to go forth into a challenging world (*ibid*: 253).

There were numerous examples from the transcripts from the second and third interviews with students which illustrated their change in "sense of themselves". This can be interpreted not only in terms of illustrating their growing confidence, but also as illustrating that they are becoming members of their community (Lave and Wenger, 1991; Wenger, 1998; Wenger-Trayner and Wenger-Trayner, 2015), and adopting the language of the community as their own.

5.5 Differences between the audit and non-audit roles

Analysing the transcripts revealed that although the six students were employed by a range of different organisations, and engaged in a range of different roles, the ways they experienced their placement were surprisingly similar. This is in contrast to findings from the focus group (see page 105/106), and literature that points to variability in the extent and forms of participation across organisations (Billet, 1998; 2004; Eraut, 2004; Eraut *et al.*, 1998; Fuller and Unwin, 2004; Schmutte, 1986). The most notable factor, however, that did affect students' experiences was whether the placement was an audit (for instance Malcolm and Tom) or a non-audit role (Felicity, Jimmy, Lyn and Amy).

For Malcolm and Tom, many of the practices they were exposed to in the workplace were more similar to those they had previously been exposed to in formal education.

This was particularly apparent for Malcolm, who took the first level of his professional accountancy examinations during his placement, and so spent the majority of the first month of his placement at 'college'. Both students formed a cohesive peer group with other placement students and graduates who started at the same time. This peer group regularly socialised together, and also provided a source of support and guidance. Malcolm and Tom both received more regular (and formal) feedback than the non-audit students, and appeared to take on more responsibility, more quickly, than the non-audit students.

Literature highlights how placement (see for instance Harvey *et al.*, 1997), or shorter periods of work experience (for instance Coffey, 1993) can be used as a recruitment tool for employers (St. Pierre and Rebelle, 2014). This was the case with the audit placement positions, and so both Malcolm and Tom knew that their satisfactory performance during the placement year would result in an offer of a graduate position being made towards the end of the 12 month period (which both students received). So from the outset, the students knew that the placement was potentially the start of their career and this appeared to manifest itself in a stronger sense of these two students feeling part of their placement organisation from the start. For instance, in this extract from his first interview, Tom demonstrated that he understood that his organisation was looking for students to 'be' a particular type of person to fit in:

At [name of organisation], as you may have gathered by the office and stuff, obviously you've got to be smart, but they're more bothered by the person I think, and their personality. It's the way they are....I think that's what they're more bothered about, because you can learn the accounts, but you can't learn to be that type of a person.

Eraut (2011; Eraut and Furner, 2004) in his work with early career auditors found that the working arrangements for audits provided an excellent learning context for first year trainees. Given that both Tom and Malcolm effectively joined the first year trainees in their audit firms, it is unsurprising that many of the characteristics of early career learning for auditors found by Eraut were also found in my research.

Fuller and Unwin (2003; 2004), identified the factors that generate an expansive learning environment as including opportunities for both on-and-off-the-job learning, development through participation in multiple communities of practice, access to knowledge based qualifications, and a structure for progression. Tom did not have the opportunity to access a knowledge-based qualification during his placement, however in all other ways, the audit placement positions contain each of these factors of expansive learning environments, which again supports the notion that audit positions provide good opportunities for learning.

5.6 Summary

This section has presented the findings from my research into BAAF students' experiences of placement, and the ways in which they have learned through engagement in workplace practice. Common themes identified were: a general absence of references to 'learning' within student accounts of placement; the importance of early organisational socialisation; and the prevalence of informal learning processes in helping students perform their jobs. Students in the small sample experienced their placement in very similar ways, with the only significant difference identified relating to whether the placement was in an audit or non-audit role. The following chapter will conclude this thesis and point to implications of my findings for professional practice.

Chapter Six: Conclusions

6.1 Introduction

The opening section of this final chapter addresses some limitations of the study, before making explicit the contribution to new knowledge the research generates by returning to the research questions posed in Chapter One and addressing them given the findings described in the preceding two chapters. A framework developed from the research findings is presented in the next section, which provides a lens through which my second research question is addressed. The practical application of the framework, within an accounting discipline area, is provided in the following section, which outlines a Bridge to Practice pathway within the accounting and finance course at my own institution, but capable of transfer to others in the sector. A programme of future research is also outlined.

6.2 Limitations

The research was conducted with students on one course (BAAF), in one Business School, in one UK-based institution. In concert with the constructivist research methodology outlined in Chapter Three, the concluding statements I am able to reach from the study, given in this chapter, have the form of idiographic statements, which while not being generalizable, reveal deeper understandings of the nature of the multiple realities experienced by students during their year-long work experience. As articulated in Chapter Three, through my in-depth interviews, I was able to create descriptions of the reality at the workplace which allows readers to draw their own conclusions regarding transfer to other settings (Lincoln and Guba, 1985; Shenton, 2004). The conclusions that follow, and the framework developed from my findings, should be understood as informed by my subjective interpretation of the realities of the students who were the focus for the research. Notwithstanding, the framework

presented, and the recommendations made have applicability outside the immediate context, as specifically addressed in section 6.5 below.

6.3 Contribution to knowledge

The conclusions from this research improve and advance understandings of year-long work experience within undergraduate accountancy education. Conclusions associated with each research question are given below (although the order of research questions addressed differs from that given in Chapter One to better aid the flow of new knowledge generated).

6.3.1 How do students experience their placement? What is the nature of placement learning through engagement with work-based practice?

My research supports literature cited in Chapter Two that conceptualises learning as manifest in action and being in the world, rather than as something that exists in the minds of the individual (Beckett and Hager, 2002; Hager, 2004; 2011; Lave and Wenger, 1991; Sfard, 1998; Wenger, 1989; Wenger-Trayner and Wenger-Trayner, 2015). The students interviewed were learning for themselves how to act and behave within their placement organisations, through participation in the practices of their placement community. Informal learning (Marsick and Watkins, 1990) featured in their descriptions of their experiences. They were learning to perform their job through the active doing of their job, though asking questions from those around them, working alongside more experienced others and learning from what they say and do.

In considering the practice of learning at work, Lave (1993: 9/10) highlights how “people are learning to do difficult, complex work. The learning is not a separate process, or an end in itself. If it seems effortless, it is because in some sense it is invisible”. Indeed, for the students interviewed, their narratives around their placement experiences did not commonly feature reference to the word ‘learning’ other than when referring to ‘formal’ learning away from the workplace (for instance at professional training providers). To consider that learning is ubiquitous, that it is an integral and inseparable aspect of everyday practice, is perhaps difficult to integrate with the way students have become disposed to understand learning from their previous university experiences. Lave (1993) highlights how movement towards abstract, general knowledge, is movement away from engagement in the world, but universities, as places of learning, are themselves predicated on dominant claims that knowledge can be decontextualized, indeed, abstract, general knowledge, is often elevated above contextualized, practical knowledge (Boud and Solomon, 2001; Gibbons *et al.*, 1994; Gibbs and Costley, 2006). It is unsurprising then, that students’ perception of what it means to learn, is characterised by an understanding of learning as the acquisition of context-free knowledge and skills, even whilst in the midst of experiences that might challenge this within their workplaces.

Commensurate with viewing learning as legitimate peripheral participation (Lave and Wenger, 1991), my research highlighted that learning through work experience for the students in my research involved the construction of identities. In a way which transcended ideas about knowledge or skill acquisition, students were ‘becoming’ part of their community during their placement. As newcomers, the early period of organisational socialisation was important for the students. Through company inductions, and opportunities to socialise with work colleagues both within and outside the work environment, students were able to orient themselves to their place within the organisation, and learn the rules and norms of behaviour. Through their active

participation, they were both “absorbing and being absorbed in – the ‘culture of practice’” (Lave and Wenger, 1991: 95); a process which developed and changed them and reflexively transformed their identities. This changing sense of self during placement then set them apart from full-time students on their return to university.

These conclusions are based upon findings from my research involving accounting and finance students, however, *disciplinary* themes emerging were confined to recognition of the cyclical operation of accountancy and dominance of Excel work. Indeed, my conclusions to the research question that follows demonstrate that immersion in the disciplinary traditions of the workplace may have potentially been previously overstated in the literature.

6.3.2 Is it the placement that counts? To what extent do gap year accounting and finance students articulate similar benefits to those previously ascribed to placement students?

The ways in which students experienced their placements described in the section above were very similar for gap year students who had undertaken a range of activities, unrelated to their degree curriculum. The gap year students interviewed talked with fluency and passion about their gap year, and how their experiences altered them, both in terms of their engagement with the university on their return, and more widely. In common with students who had undertaken a university-approved placement, these students came to their final year with a different and more productive approach towards their university study, and a strong desire to perform well academically. Thus, similar benefits were expressed by these gap year students to those previously reported in the literature as attributed to students who have undertaken university-approved placements (Auburn, 2007; Little and Harvey, 2006; Lucas and Leng Tan,

2009; Surridge, 2012). This suggests that access to practice, in many and varied forms, changed these young people's ideas about their future possibilities. Their year-long experiences developed their sense of self, their understanding of the world, and their ability to get on in that world.

Previous literature cited in Chapter Two, concerning undergraduate student placements, has tended to highlight the differences between the binary groups of 'placement' versus full-time students, in terms of emphasising the improved academic performance (Crawford and Wang, 2016; Gomez *et al.*, 2004; Gracia and Jenkins, 2003; Green, 2011; Mandilaras, 2004; Mendez, 2008; Patel *et al.*, 2012; Rawlins *et al.*, 2005; Reddy and Moores, 2006; Surridge, 2009), or employability prospects (Crebert *et al.*, 2004; Harvey *et al.*, 1997; Little and Harvey, 2006; Sheridan and Linehan, 2011), of the latter. However, in a time when many universities are considering varied, and innovative ways of integrating work with higher education (see section 2.2.4 above; also Jackson, 2019; Jones and Warnock, 2014), my research finding that it is through access to, and participation in, *practice* in a range of forms, that is valuable for a different (and more positive) engagement with university, is timely.

6.3.3 What more can be done to better support accounting and finance students in preparation for and during their placement?

There were a range of ways in which students felt unprepared for the realities of working life that their year-long work experience exposed them to. They would have liked to have known about the variability in roles, that their work is likely to be largely based on Excel, and could be repetitive in nature. Some students felt ill-prepared for

other practical aspects of working in an office environment, such as how to dress or how to compose a work email.

There seemed to be a felt separation between the 'worlds' of university and of work for students, and crossing the boundary from one to the other (and back again) was not straightforward. Specifically, students struggled with the requirement to seek out links between "what you have learned from your course at University and what you see within and around your placement employment" (NTU, 2015:8), and commonly articulated that their placements contained little technical accountancy (in a form they recognised from their course curriculum).

'Theory' and the knowledge and skills developed during the first two years of the students' university education did not appear to have a large part to play in how the students in my research approached and engaged with their work experiences. Rather, the skills students needed to succeed in the workplace seemed to have more to do with adapting to the new environment, and learning to get on with, and fit into, their workplace practices.

The transdisciplinary roots of much of the work-based learning literature referred to in Chapter Two is relevant here. An 'epistemology of praxis' dominates much of this literature, where "theory and reflection upon self *in situ* thus follows the practice" (Gibbs and Costley, 2006: 346). However, the disciplinary framework of university study consistently situates theory as preceding practice, and the potential for developing new knowledge from practice can go unrealised (Boud and Solomon, 2001; Eraut, 1994; 2000; 2004).

In line with the work of Billet (1998; 2001, 2004, 2011) summarised in Chapter Two, my findings indicate a role for individual agency in terms of how students engaged with their placement as it progressed, (for instance actively seeking new experiences, and gradually taking on more responsibility). However, the extent to which new knowledge for practice was developed was limited. There appears to be a missed opportunity here for students to develop new knowledge from practice, *for* practice, and indeed, to develop new practices. Perhaps students' status as employees of the organisation for a temporary period of a year limits their ability to engage with their work in this way. Or perhaps they consider that as placement students they are there to do as directed, rather than to challenge and/or potentially change practices themselves. It is also possible that the pedagogic practices associated with the discipline of accounting (discussed in section 2.2 above) reduce-down students' capacity to critique or question taken for granted assumptions in their immediate environment. But it is critical thinking skills that are needed for success in the rapidly changing business world (see Table 1). The role of academic staff, as placement supervisors, is important, to facilitate students to realise the potential of their placement as a site to construct new knowledge. This area is discussed more fully in section 6.4.2.2 below.

Answering this final research question clearly relates to professional practice developments, and is considered in full in the following sections.

6.4 Contribution to professional practice

Illuminating the ways in which students learnt through engagement with their workplace during work experience, reveals much of relevance for learning and development more widely. Drawing upon community of practice theory, both placement learning in the workplace, and on-campus learning at university represent

different instances of social practice in which learning occurs through participation.

Lave and Wenger (1991: 53) highlight:

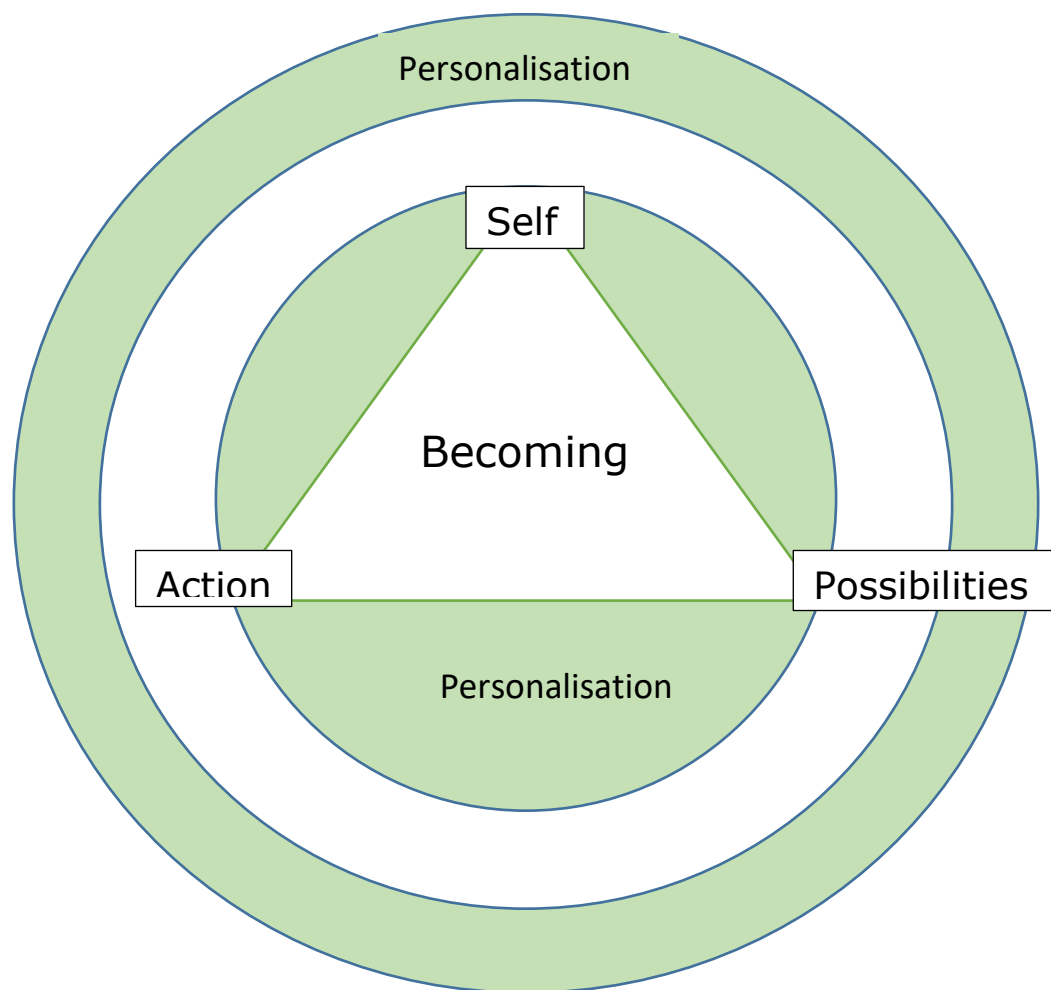
Activities, tasks, function, and understandings do not exist in isolation: they are part of a broader system of relations in which they have meaning. These systems of relations arise out of and are reproduced and developed within social communities, which are in part systems of relations among persons...Learning thus implies becoming a different person with respect to the possibilities enabled by these systems of relations. To ignore this aspect of learning is to overlook the fact that learning involves the construction of identities.

Seeing learning as a process of participation in social practices may not intuitively integrate with the dominant institutional apparatus of university education, with its focus on *what* is learnt (universally expressed in learning 'outcomes'), and where the "image of teaching as telling" still overshadows much teaching practice (Korthagen, 2010: 101). Thus, as a specific context within which students develop their identity, university practices can shape individuals to 'be' certain kinds of learners; for instance, 'docile' receivers (Tinker and Koutsoumadi, 1997), acquirers of decontextualized, abstract knowledge, the repetition of which in assessments is rewarded (Smith and Worsfold, 2015). This is particularly the case in the early stages of the degree where little in the way of 'critical' evaluation, analysis and reflection is often demanded, a criticism highlighted as particularly acute in the discipline of accounting (Amernic, 1996; Hopper, 2013; McPhail, 2001; Sikka *et al.*, 2007). The norms and rewarded behaviours of the academic setting, largely emphasising competitive individualism (Lizzio and Wilson, 2004; Smith and Worsfold, 2015), run counter to students' experiences in the workplace.

On placement students are participating as active subjects, with no option to 'not-engage'. They are enacting different relationships with practitioners, they are experiencing a pedagogy that is implicit and intuitive, and work that is messy and contextualised. Their achievements are largely team-based and require collaboration with those around them.

The framework that follows is my key contribution to practice, and provides a new language of description for considering learning and development, that while developed from my empirical findings on year-long work experience for accounting and finance students, extends beyond both the placement year, and the accountancy discipline.

Figure 4: Framework of learning and development created from empirical findings



6.4.1 The elements of the framework

The elements of the framework; Becoming, Self, Action, Possibilities, and Personalisation will each be briefly discussed in this section.

6.4.1.1 Becoming

My research highlighted how students' identities changed during their year-long work experiences, and my pedagogic framework has 'becoming' at its centre to represent this. Identity formation has long been recognised as key within HE, with Kumar (2015: 4) for instance identifying it as "the primary purpose of HE" although it is often "a tacit ideal that does not translate into reality". The notion that learning involves changes in sense of identity has also been identified as particularly crucial for young adults (Lawy, 2010; Lucas, 2010), as were my research participants and the majority of the wider community of undergraduates at my institution.

Centring the framework around the notion of 'becoming' resonates with the ideas of Barnett (2004), who sees the educational task in an age of supercomplexity (Barnett, 2000) as "primarily an ontological" one (*ibid* 2004: 252). He considers that higher education curriculum should pay attention to the three aspects of understanding (knowledge), acting (skills) and being (self) but considers that knowledge and skills recede in an age of supercomplexity, but matters of human being and becoming are amplified. For Barnett (2004; Barnett and Coate, 2005) the pedagogical task is the formation of authentic being, expressed in certain kinds of human qualities - carefulness, thoughtfulness, humility, criticality (Barnett, 2004: 254) – not knowledge and skills.

'Becoming' suggests movement, for students, from the peripherality (Lave and Wenger, 1991) of their university community towards more fully participating in the many and varied practices of university life. My framework depicts 'becoming' as an interaction between the notions of 'self', 'possibilities' and 'action' set within the context of 'personalisation' (represented in green in Figure 4). Crucial to the idea of 'becoming' (and hence positioned above it in Figure 4) is the student's sense of 'self', and this is turned to next.

6.4.1.2 Self

My research findings concurred with those of Auburn (2007) and Lucas and Leng Tan (2009) in that students experienced a changing sense of 'self' on placement. This sense of self, and learning and development as a changing sense of self, is expressed in the 'being' domain of Barnett (2004) and Barnett and Coate (2005) referred to above, and is a fundamental component of many career development learning models (for instance, Kumar, 2007, 2015).

In order for students to 'become', to experience this sense of movement associated with their trajectory from peripherality to fuller membership of a community of practitioners, they need to have an understanding of 'self', of who they are, and what has shaped them into the people they are.

Jackson (2007) considers 'self' to be the 'subject' of Personal Development Planning (PDP) and the operationalisation of this framework within a Bridge to Practice pathway (see below) will tie into PDP.

6.4.1.3 Action

In contrast to the Cartesian privileging of the mind over the body, my findings highlight the crucial role of action (what bodies do) in how work was experienced for students during their year-long placement or gap year. Indeed, there was little to support students having developed in their 'mind' in terms of a deeper theoretical understanding of the discipline of accountancy (the 'knowing' domain, using Barnett, 2004; Barnett and Coate, 2005).

Given that Lave and Wenger (1991) are suggesting that people learn and develop their identities by way of a practical engagement with the world, during their on-campus experiences, students are not learning in isolation, rather they are learning from their engagement with others in social context (Lawy, 2010). However, current practices (such as large-scale lectures) can limit the possibilities for students to identify with anything other than the 'docile receiver' model of student behaviour. My framework calls for 'action' taking centre stage from students' early encounters with HE, for example through increased opportunities for students to work on tasks collaboratively, role play scenarios, or collectively work on problem-based case studies. 'Action' should not be seen to be about emulating the workplace (although there is a place for this, for instance in an increased attention to Excel skills identified within my research as important for placement students). Rather what I mean by 'action' is recognising that if knowledge is distributed over persons (Lave, 1993), there is a need for many opportunities for direct engagement with others at every level of a student's programme.

6.4.1.4 Possibilities

Recognising the importance of action relates closely with the next element of my framework, 'possibilities'. Year-long work experience opened a world of possibilities for the students interviewed as part of this research. There are, however, many and varied experiences that can shape student identity, and serve as a focus for action and reflection, beyond those provided through an official placement year.

Promoting reflection on a wide range of experiences, brings with it some degree of uncertainty for the educator; as Korthagen (2010: 104) articulates, one can never be sure what the experience brings about in the student. Educators, as well as students, may feel uncomfortable working with content that cannot be completely planned in advance, however, this is good preparation for the reality of a messy, complex, working world.

6.4.1.5 Personalisation

The integration of 'self', 'action' and 'possibilities' in student 'becoming' is set within an inner green circle of 'personalisation' in Figure 4. By this, I mean that each student will make a unique and personal journey through their university programme to achieve their potential. Notions of the learner-centred approaches characteristic of work-based learning (Boud and Solomon, 2001; Boud *et al.*, 2001; Gibbs and Costley, 2006; Lester and Costley, 2010) are clearly evoked here. For instance, the alternative pedagogy of work-based learning often involves negotiating learning plans between students and university staff, tailored to the specifics of students' needs (Boud *et al.*, 2001). There is certainly scope, even within the demands of HE in an age of

massification, to recognise the different personal goals and ambitions that students arrive with, and help enable students to move through their HE experience in order to realise these unique goals.

The outer green circle of 'personalisation' represents educators' pedagogical relationships with students by which they are considered as unique persons – hence it is an overarching principle within which the framework sits.

My research involved in-depth discussion with students, which for the longitudinal students, took place at intervals over a year's duration. I was engaged with these students as real people, as unique and individual beings, who shared their experiences of placement with me. I have come to understand how important the pedagogical relationships we have with students are to us as educators, and thus it has an integrative place within the framework proposed in this thesis.

In Van Manen's *Pedagogical Tact* (2015), he articulates how if pedagogy is understood as a series of 'methods' ("a set of techniques, recipes, or rules", *ibid*: 33) for delivering teaching, the *personal* and *relational* aspects of teaching are put at risk. His phenomenological pedagogy is sensitive to the uniqueness of the person in our ways of acting and interacting with them, and offers much of value to the thoughtful relationships that should exist between HE educators and students. Pedagogy as understood by Van Manen should "not be confused with didactics, instruction or curriculum activities" (*ibid*: 44) but is expressed in the way we "recognize or 'see' the child who is with us at this moment and in this situation or circumstance against the broader goal of human becoming" (*ibid*).

The elements of this framework do not exist isolated from each other, but rather there is a spiral of interaction between self, actions and possibilities, in 'becoming', as students' progress within and throughout their programme. Indeed, the transdisciplinary skills developed in realising this framework encapsulates a commitment to lifelong learning which is crucial for the rapidly changing, complex external environment described in section 2.2.2.1 (page 15).

6.4.2 Operationalisation of the framework

While the elements of the framework outlined in section 6.4.1 above can provide an empirically informed lens through which to view learning and development (or student 'becoming'), the current section provides further guidance on what the operationalisation of this framework might look like in practice. The BAAF programme is used as a context within which to explore the operationalisation of the framework, however the proposed recommendations have the potential for adoption in a range of programmes at other universities. This section does not provide the finer detail concerning the content of the Bridge to Practice pathway, nor further development of the curriculum of the programme more widely, but rather, identifies key areas for future research.

Figure 5 below outlines the current course structure for the BAAF degree programme (Figure 5a), and the proposed course structure (Figure 5b) including the Bridge to Practice pathway running throughout each year of the on-campus taught programme. The framework proposed as a result of my research transcends confinement to a discreet component of the course curriculum in the Bridge to Practice element, rather, it permeates the entire student experience. It is not through sharing the framework presented in Figure 4 above that the value of this research can be truly realised, but

rather through the concrete establishment of different practices, and the following section describes some ways in which the themes of this research are operationalised through the revision of practice.

Figure 5: Current and new model of course structure

Figure 5a: Current course structure

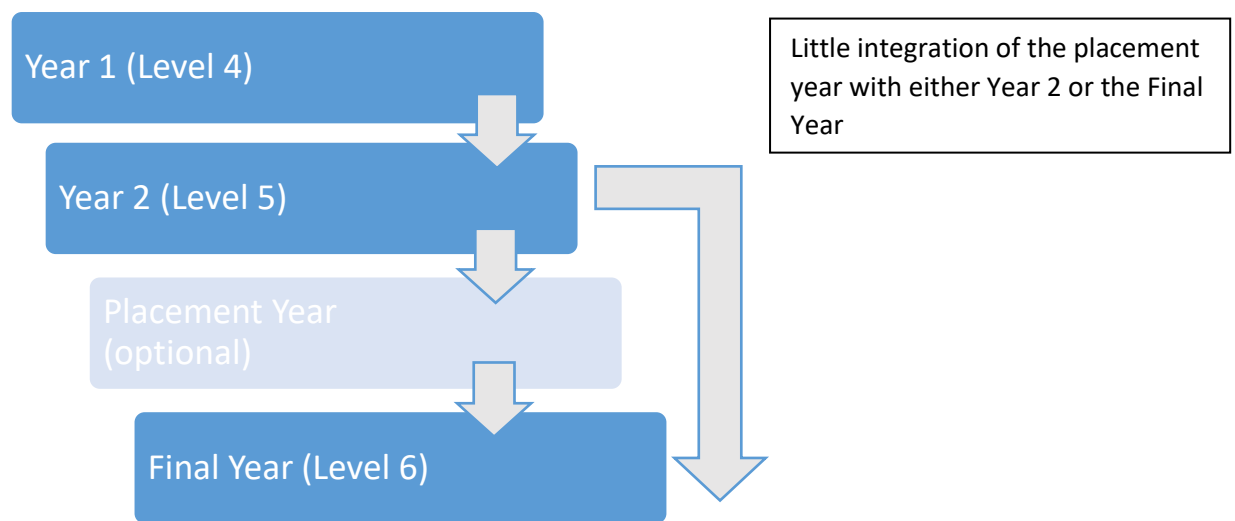
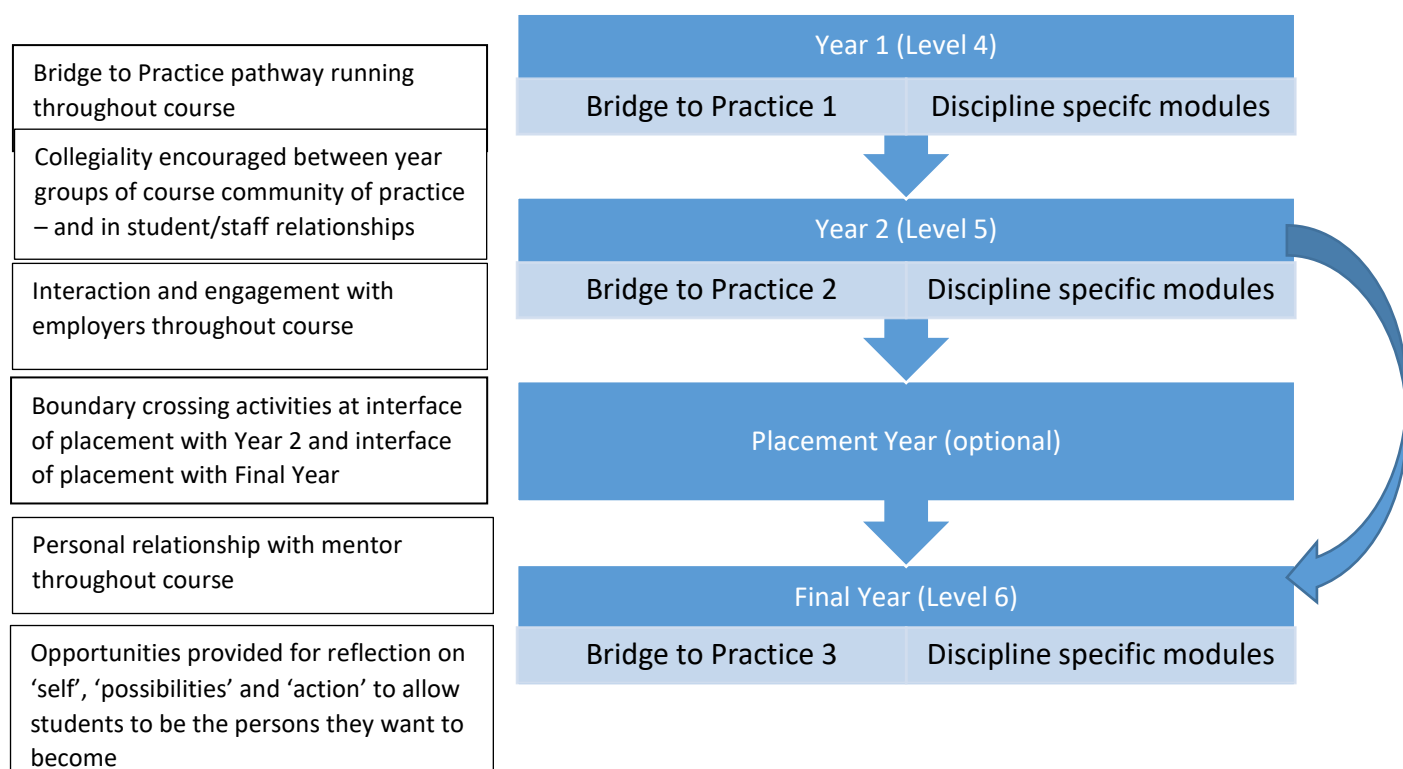


Figure 5b: New course structure



6.4.2.1 Personal relationship with mentor throughout course

The challenges of mass higher education can easily force students to be grouped, managed and responded to in preconceived ways, however, in doing so, each student's uniqueness is "looked past" (Van Manen, 2015). By assigning a university mentor to each student on the programme, a named individual should get to know the student *as a person*, (or see the "real flesh and blood child" to use Van Manen's vocabulary (*ibid*: 139)). Through one-to-one meetings with the student, the mentor's role should be one of helping the student to make sense of his or her experiences (what Griffiths and Guild (2001) call the process of mediation that helps transform experiences into meaningful learning), so that students realise their potential both within their programme, and within the wider possibilities open to them as students.

My research pointed to a more substantial role for the visit tutor during placement, and the establishment of the university mentor role from the outset of a student's university journey will foreground this. The work-based learning literature has much to offer here, where the educator's role is recognised as necessarily different from a more 'traditional' teacher (Boud and Solomon, 2001; Lester and Costley, 2010; Sheridan and Linehan, 2011; Stephens *et al.*, 2014).

Stephens *et al.* (2014: 160) for instance, highlight how academics involved in work-based learning typically "advise, mentor, coach and supervise rather than teach", which would pose a pedagogical challenge for any educators who view students as novices who 'should be instructed' (*ibid*). Indeed, educators' own epistemological beliefs concerning knowledge will inevitably impact upon their capacity to successfully enact a university mentor role. Moreover, in a specific accounting domain, if weight is given to the idea that teachers often more or less consciously project their own way of learning onto their students (Korthagen, 2010), it is possible that recruitment from the professional bodies into accounting education within HE (discussed in section 2.2.3.4), could exacerbate challenges associated with realising this role within the accounting discipline. Indeed, while the pedagogical relationships between mentors and students are unique to the personal character of the mentor, as well as the student, a useful avenue for future research would further explore this role, the characteristics of individuals who are successful in its realisation, and how best educators can be supported in enacting it.

6.4.2.2 Role of mentor during placement year

During placement, the university mentor can support students with their understandings of theory application which my findings indicated was not

straightforward. As Stephens *et al.* (2014) recognise, employees are “often oblivious to the role theory plays in their actions” (*ibid*: 159). However, caution is required here, given that ‘theory’ will have different meanings for different students (and indeed, for different mentors). Academic discipline areas are likely to inform these meanings, with Neuman (2001) for instance, highlighting how the concept ‘application of theory’ will hold different meanings in different disciplines. Within the accounting domain, research outlined in Chapter Two, highlights that even though accounting is seen as a broadly vocational discipline, integrating practical experience with the knowledge content of professional syllabus for instance, is problematic (Anderson-Gough *et al.*, 1998; Coffey, 1993; Windram, 2007).

The work-based learning literature drawn upon in Chapter Two is useful to help problematize the very language of the term ‘application of theory’, which evokes the idea that knowledge is first ‘acquired’ and then subsequently ‘used’ (Eraut, 1994) thus theory stands as something “opposed to, or apart from, practice” (*ibid*: 60). Within the work-based learning field, there are different concepts of curriculum, and pedagogy, and consequently, different notions of ‘applying theory to practice’ are evoked (Lester and Costley, 2010). In this field, theory is not only derived from practice, but the deeper engagement with the work place enacted through this, should lead to proposals for innovation and change in this context (for instance Walsh and Powell, 2018).

My study showed a missed opportunity for students to *interrogate* the current practices they were exposed to on placement, perhaps seeing limitations of the existing forms of work practice and working to conceive alternatives (see Griffiths and Guild, 2001). As discussed in Chapter Two, it is possible that disciplinary traditions associated with accountancy could fail to foster critique and a questioning mind-set. The wider

curriculum and pedagogy of the programme therefore has a part to play in better preparing students for engaging with the complexities of their jobs when on placement, and for thoughtfully interrogating their practices with the intent to improve them. But also the role of the university mentor is key in working with students to realise the potential of their placement in this way.

Placement students' articulation of the meaning of 'theory' (or indeed, 'practice') to them, was not explored as part of this research. If new understandings of theory in a work-based context on placement are to be developed, further research to explore understandings of the concept of theory in the placement setting for undergraduate students, as well as university staff, would be a good first step.

Support would be needed to develop changing practices regarding the role of theory, but more immediately, the placement mentor can help students make space for reflection and seek out new experiences during their placement, which were identified as important through this research.

6.4.2.3 Learning through others through talk

As briefly raised above, the wider curriculum and pedagogy of the programme has a role to play in developing students prior to their engagement with the world of work during placement. On placement, students were learning through others, through talk, and while it is beyond the scope of this thesis to set out the specifics for curriculum and pedagogic change, adopting a more explicit dialogical approach for on-campus provision is recommended. In this way, some of the criticisms levelled against accounting education considered in Chapter Two could be addressed. Armitage (2011) for instance, highlights how inviting students to dialogue in an open, safe environment,

introduces the idea that there is “not a right answer”, but rather a need to justify their answers in the gaze of their peers. He argues that “the process of dialogue is central to organisational life...as such, classroom practice should develop dialogical practices”, for instance, through group work, debates, role plays, and dealing with ill-structured problems from the start (*ibid*: 7). Developing in students, their own voice, their own perspectives, and the questioning mind, and reasoning and decision-making skills associated with professional practice (Eraut, 1994), should help prepare them for more successfully interrogating their workplace practices on placement as outlined above. It must be recognised, however, that there will clearly be variation in the capacity of students to engage fully with a dialogical approach to education (Lucas, 2000), perhaps particularly in the early stages of a degree. Additionally, in the accounting domain, there is some evidence (outlined in Chapter Two) that suggests that accounting students may be particularly adverse to a dialogic approach (for instance, Cunningham, 2014; Thompson and Bebbington, 2004).

6.4.2.4 Interaction and engagement with employers throughout course

Much has been written about engagement between HE providers and employers and while it is unnecessary to cover this literature here, suffice it to say that in establishing a framework which values ‘action’ and ‘possibilities’ there is much to be gained from making the boundaries between work and university more fluid. Softening the boundary between work and university can be supported by bringing in the ways people learn in the workplace, to the classroom, as outlined in the preceding paragraph. Moreover, greater exposure to employers in a range of capacities can help “develop the styles of reasoning and acting in accordance with the norms of a vocational field” identified by Guile (2009:775) as important to what he calls “vocational practice” which can usefully be thought of as behaviours expected within a particular vocational field. Methods to increase students’ exposure to, and interaction

with, practising accountants could include involving employers in the design of courses or modules, assessment methods, or providing guest lectures, co-teaching, or insight days. These types of initiatives should mean that students are better prepared for the 'realities of working life' that appeared as a finding from this research.

Engagement with employers could also provide opportunities for sharing research and providing avenues for research opportunities, identified as a particular weakness within the accounting domain (Evans, 2014; Hopper, 2013; Rebele and St. Pierre, 2015; The Pathways Commission, 2012).

6.4.2.5 Collegiality between year groups of course community of practice

Course alumni have the potential to provide a particularly rich and personal link between the world of work and university, and steps have been taken over a number of years to build strong networks with alumni and stay connected with recent graduates of the BAAF programme. The course also works hard to foster a professional but collegial relationship between staff and students, where staff model the types of professional behaviours they expect from students.

Just as the early period of organisational socialisation was important for students on placement, students can be more overtly welcomed to the university through orientation activities at the start of each year that socialise students into their course and university community. Lave and Wenger (1991: 94) point to how decentring analysis of learning from the notion of an individual learner to the concept of legitimate peripheral participation in communities of practice, moves the focus from teaching to "intricate structuring of a community's learning resources". There is considerable scope for considering course level activities with this in mind. For instance, working

collaboratively on project-based learning tasks perhaps with different year groups taking on different roles or tasks within the project, has the potential to foster engagement with, and relationships between, students within the course as a whole and promote the value of peer-learning (hitherto often not experienced to any great extent until students' placement year when learning from others becomes crucial).

Delivering a modular curriculum has been criticised for fragmentation of content into discrete and disconnected units (for instance Amernic and Craig, 2004; 2014), which fails to develop students' capacity to see the same content from different perspectives, and is poor preparation for the workplace. Certainly the findings of this study support different strategies for engaging with course content, and development of cross-modular projects, as well as potentially cross year-group projects, facilitated in different ways by educators according to degree level, requires targeted exploration through further research.

6.4.2.6 Boundary crossing activities at interface of placement year with Year 2 and interface of placement year with Final Year

My research found that crossing the boundary from university to placement work was not straightforward for the students, nor indeed, was their boundary crossing from placement back to the Final Year. Interaction and engagement with employers from the outset of the programme should help soften the boundary and reduce students' perception of a strongly felt separation between the world of work and of university. However, providing overt opportunities to discuss placement experiences in order to enrich final year modules, and providing spaces for the cohort to come together to share placement experiences would also help. Indeed, research outlined in Chapter Two points to the rich source of learning encountered at these boundaries of different

communities of practice (Wenger-Trayner and Wenger-Trayner, 2015; Wenger-Trayner *et al.*, 2015).

Boud's (2006) notion of collective reflection is also useful here, where constraints that might suppress reflection are removed and facilitated opportunities for collective reflection are provided. A recently implemented 'Placement Conference' on the BAAF programme offers a practical example, where targeted activities, and opportunities for interaction within and between the course community, provided both an arena to facilitate current placement students sense-making of their placement experiences, as well as an opportunity for outgoing placement students to become better acquainted with what they could expect on placement.

An avenue that requires further research, concerns utilising students' experiences of accounting practice during placement more usefully to impact upon curriculum content. As discussed in Chapter Two, in common with most professional fields, accounting content continually changes and is rapidly outdated, yet accounting education is slow to adapt to these changes (Bonk and Smith, 1998; Flood, 2014; Hopper, 2013; The Pathways Commission, 2012). Access to accounting as practiced in the workplace, via placement students, provides a unique opportunity to check the currency of curriculum content, but this opportunity has hitherto largely gone unrealised. Taken together with closer engagement with employers throughout the programme raised above, the placement as a site to confirm currency of curriculum or to influence future curriculum content, is important (Guile and Griffiths, 2001; The Pathways Commission, 2012).

Eraut (1994: 34) highlights how HE staff are often “cut off from opportunities to enrich their own understanding through dialogue with their students’ practical experience”, however, recommendations made in this thesis should help to reduce such criticisms.

Before turning from this section, a further avenue for future research developed from this thesis, would be to explore the concept of ‘world’ in terms of the strongly felt split between the ‘world’ of work and university articulated by students in this study. This could include more attention to the context of particular placement positions (following Lave, 1993), and also to the world of students, which has hitherto been given little attention (Lawy, 2010). John Richardson’s (2012) reading of Heidegger could be explored in considerations of what is signified by this term ‘world’.

6.4.2.7 ‘Experience’ component to programmes

In line with literature drawn upon in Chapter Two (for examples, Billet, 2004, 2011; Fuller and Unwin, 2003; 2004, 2011), learning experiences were not evenly distributed in the workplaces of my student participants, however, all contexts, including those described by the gap year students, positively influenced students’ engagement with university on their return. Thus, consistent with other authors exploring improving pedagogy for accounting education (for example Beard and Humphrey, 2014; Beck and Halim, 2008; Gracia, 2010; St. Pierre and Rebelle, 2014; The Pathways Commission, 2012), this research supports an experience component to the programme such that full time students, as well as placement students, might benefit from this. However, as outlined in the ‘possibilities’ section above, my research has shown that we can think more widely about how this can be realised. For example, recognising the value of part-time work, short periods of work experience, or volunteering activities, as sources for reflection and personal and professional

development, has the potential to open some of the benefits associated previously with a placement year, to all students. Students' meaning-making from these experiences will clearly need support, which relates to both the role of the university mentor discussed above, and creating specific space for overt reflection, outlined below.

6.4.2.8 Opportunities provided for reflection on 'self', 'possibilities' and 'action' to allow students to be the persons they want to become

As raised in Chapter One (page 8), placement students are currently required to complete a reflective portfolio, including an action plan for achieving individually set objectives during the year, and a learning log which records their key learning experiences. My research findings show how the potential of this portfolio was largely unrealised for the students.

While maintenance of a portfolio is commonly associated with work-based and placement learning (see Section 2.5), portfolios can also be used to support learning in HE more generally, often connected with career development learning (*vide*: Kumar, 2007; 2015), and PDP. The Quality Assurance Agency for HE describes PDP as "a structured and supported process undertaken by a learner to reflect upon their own learning, performance and/or achievement and to plan for their personal, educational and career development" (QAA, 2009: 2). Jackson (2007) describes how the introduction of PDP in UK higher education in the year 2000 represents a "system-wide policy-driven attempt to focus more attention on the learner as an individual with a unique identity and set of qualities, dispositions and motivations". This focus on the individual, their identity, their behaviour and drives, resonates with the framework

resulting from my research, with the Bridge to Practice pathway providing a vehicle for realising PDP within the course provision.

This component of the curriculum will shape students' sense of self, as they begin to take on new identities and reflect upon their practices. As cautioned against by Barnett and Coates (2005), portfolios should not be a means to *prove* activity (for assessment purposes say), rather their purpose should be to *improve* practice, and to foster a deeper level of engagement with activities. The university mentor will play a crucial role in facilitating students' meaning-making in terms of aiding their reflection on experiences, and developing their sense of professional self. Maintenance of a portfolio from students' entry to university in Year 1, throughout their university journey, will heighten the value of the portfolio during placement. And the practices established here, should carry beyond university, into learning and development for life.

6.4.2.9 Summary

The pedagogic conditions created through the Bridge to Practice pathway, including the relationship between a student and a university mentor, and associated course wide activities outlined above, should enable students to embrace a wider horizon of possibilities than that created in the previous structure. Creating spaces that call for discussion, for action and involvement on the part of students, in the way proposed, should help all students to develop themselves in a similar way to that seen by the student participants of this research during their year-long work experience. In order to successfully create the conditions for this conceptual change to occur, educators need to come on-board, which could pose challenges. Additionally, in being sympathetic to the pedagogically tactful relationships with students of Van Manen (2015), requires sensitivity to the fact that students will respond in individual and

unique ways to the various pedagogical strategies proposed in the remodelled course. In this way, the conclusion of this thesis, does not provide all the answers, but points to ways forward to explore.

6.5 Application

The methodological framing for the research given in Chapter Three, outlines how the research intent was to deepen understanding rather than produce generalizable truths. That said, the framework generated as a result of this research and presented in this chapter, along with the recommendations for practice change made, have applicability outside the immediate context within which this research was conducted. The ideas inherent within the Bridge to Practice pathway are largely transdisciplinary and therefore relevant in a range of contexts. Developing students as active, reflective learners committed to their own development of self, reaches beyond the notions of 'work-readiness' that the placement year had often previously been linked with. Rather, the ideas in this thesis would help students to develop practices to genuinely become lifelong learners, more able to respond to changing workplaces and changing jobs. Indeed, if we are preparing students for jobs that do not yet exist (Jackson, 2019; Lester, 2019; World Economic Forum, 2016), these skills are key.

The study also has relevance for the professional accountancy training and practice arena. Here, professional syllabi have been enhanced to recognise a wider breadth of professional skills than just the technical (see section 2.2.2.3), however, the PER remains separated and independent from training for examinations, with little prior research having explored the practices of learning through work during professional training contracts, and how pedagogical practices can be enhanced through a deeper understanding of the way in which accountancy is manifested within the workplace.

An avenue for future research could further explore how the PER element of professional training is realised by students, and indeed, whether having engaged with workplace practice (in the form of a placement) prior to training, may influence this. The implementation of the recommended changes to the programme outlined above, are also likely to improve students early integration into their professional training programmes, which could fruitfully be explored.

6.6 Summary

This concluding chapter of the thesis has set out the contribution to new knowledge generated by addressing each of the research questions given in Chapter One. The contribution to practice has been outlined which includes a framework that provides a lens for viewing student learning and development, applicable beyond the placement year, and the immediate context of an accountancy and finance degree at a specific university. The operationalisation of this framework, using a specific programme as an illustration, has been considered, and a series of recommendations made. The components discussed, can be taken into account by course designers and providers in considering transferability to different contexts. A plan for future research has been established which builds upon the work started in this small scale exploration of year-long work experience at a post-1992 UK university.

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Appendix A: Placement learning outcomes in Business School

These describe what you should know and what you should be able to do by the end of the placement. Assuming you have engaged fully with the placement and completed the assessment you should be able to:

Knowledge and understanding:

- a) Synthesise conceptual knowledge acquired during your programme of study and apply to individual or group activities in the workplace
- b) Critically reflect on the learning opportunities provided by the workplace experience and how that learning will benefit current and lifelong learning, values and future employability
- c) Critically reflect on activities undertaken in the workplace in the context of your development and also from the organisation's perspective

Skills, qualities and attributes:

- d) Develop and critically evaluate a personal development plan
- e) Demonstrate effective interpersonal and presentation skills
- f) Plan and manage self-directed learning
- g) Reflect on your practical experience in analysing the relationship between 'theory' and 'practice'
- h) Critically evaluate your career development.

Reproduced from the Placement Handbook (NBS, 2015: 10).

Appendix B: Chronological summary of research undertaken

<p align="center"><u>Research strand 1</u></p> <p align="center">In-depth interviews with four gap year students</p> <p align="center"><i>(Students had taken their gap year in the academic year 2010/11 and were interviewed in May 2012, towards the end of their final year)</i></p> <table border="1"> <tr> <th align="center" colspan="2">Themes identified</th></tr> <tr> <td> <ul style="list-style-type: none"> • Inability to articulate 'skills' • Growing up/maturing • Increased motivation • Focus/discipline/routine • Difficulty associated with the working environment </td><td> <ul style="list-style-type: none"> • Wanting to get a 'good' degree • Benefits of the gap year/comparison to placement • Development in thinking </td></tr> </table> <p align="center">Reported in full in Document 3, Edden (2014)</p>		Themes identified		<ul style="list-style-type: none"> • Inability to articulate 'skills' • Growing up/maturing • Increased motivation • Focus/discipline/routine • Difficulty associated with the working environment 	<ul style="list-style-type: none"> • Wanting to get a 'good' degree • Benefits of the gap year/comparison to placement • Development in thinking
Themes identified					
<ul style="list-style-type: none"> • Inability to articulate 'skills' • Growing up/maturing • Increased motivation • Focus/discipline/routine • Difficulty associated with the working environment 	<ul style="list-style-type: none"> • Wanting to get a 'good' degree • Benefits of the gap year/comparison to placement • Development in thinking 				
<p align="center"><u>Research strand 2</u></p> <p align="center">Focus group with eight students</p> <p align="center"><i>(Students had been on placement in the academic year 2013/14 and the focus group took place fairly early in their final year, in December 2014)</i></p> <table border="1"> <tr> <th align="center" colspan="2">Themes identified</th></tr> <tr> <td> <ul style="list-style-type: none"> • Lack of engagement with requirements • Contact with the university • Approaching university requirements strategically • Regularity of university contact </td><td> <ul style="list-style-type: none"> • The assessment • The visit • Transition • Links (with employability) </td></tr> </table> <p align="center">Reported in full in Document 4*, Edden (2015)</p>		Themes identified		<ul style="list-style-type: none"> • Lack of engagement with requirements • Contact with the university • Approaching university requirements strategically • Regularity of university contact 	<ul style="list-style-type: none"> • The assessment • The visit • Transition • Links (with employability)
Themes identified					
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<p align="center"><u>Research strand 3</u></p> <p align="center">Longitudinal study with six placement students</p> <p align="center"><i>(In-depth interviews with six placement students at three points during their year-long work placement, August 2015- March 2016)</i></p> <p align="center">For themes identified see Appendix F</p> <p align="center">Reported in full in Chapter Five (this document)</p>					

*Note Document 4 also reported on a further focus group and questionnaire not discussed within this final thesis

Appendix C: Interview guide for gap year student interviews*

*Reproduced from Appendix 1 of Edden (2014)

Preface: Set interviewee at rest, explain purpose of interview and nature of study. Explain what use may be made of the data from the interview. Get them to read, understand, sign and date Informed Consent Form. Explain about recording interview.

1. Can you think back to last year when you were on a year out, and tell me the main things you did during the year

This is for general background as to year out organisation and tasks and this section of the interview may take a bit of discussion to ascertain what student was engaged with

2. Do you think these experiences have had any impact on this current year of study? In what ways do you think these experiences have affected the current year? Can you think of examples?
3. Are there any particular skills which you think you have developed during your year out? Do you think these particular skills have been useful for the current year? In what ways?
4. In general, in what ways (not previously discussed) do you think you have changed as a result of your year out?
5. How would you sum up what, if anything, you think you gained from taking a year out in three words or praises?
6. Do you think you would have approached the current (final) year differently if you had not had a year out? In what ways? *(if not previously drawn out)*
7. Do you think your performance at the end of this current year will be effected by your year out? Why do you think this? In what ways?
8. Do you think you would feel differently if you had had an official university placement? In what ways?

9. Placement students are required to keep a placement portfolio of experience and learning. Do you think it would have helped you to have also kept this sort of (more formal) record? Why/why not?
10. Do you think your subject knowledge has increased? Why (or why not)?
11. In what ways do you think your year out experience will impact on you after university is finished?
12. If you could have your time again, would you choose the placement route? Would you have taken a gap year or gone straight onto the final year?
13. When did you 'give up' the search for an official university placement? How did this make you feel?
14. As some background, did you have any work experience either before coming to university or during the three years that you studied here?

Close by asking whether there is anything else the interviewee wants to add about the general area discussed. Thank them for their participation.

Appendix D: Example of initial coding from first five minutes of interview 1 longitudinal study (Amy)

		Segmental code
	<i>So tell me about what's been happening this first month?</i>	
1	So on the first day we had an induction, a health and safety induction and like a fire safety induction,	Induction
2	and then we had half an hour talk with each of the head of departments. Just to give us a bit of an overview about what the company does and what each of the departments do.	Induction Place in organisation/department
3	And then we got our passes and like a tour round the building. That was the first day really.	Induction
	<i>So was that with a whole group of placement students?</i>	
4	Yeah I think they take on about 18 [placement students] and there were eight that started that day so there were eight of us.	Other placement students
5	And then there's been a two week hand over period with the previous placement student so I was just with them for the rest of the two weeks.	Hand-over period
6	Mark was teaching me and he was just basically showing us step-by-step how to do everything. He just showed me step-by-step how to do everything and made me a handbook of everything that I have to do, and like a timetable of when to do things each month.	Hand-over period Handbook Learning-by-doing
7	<i>Yep, ok. So you followed the handbook?</i> We sat down at the same computer but it was more I was on the computer and he was like explaining what we're going to do, like 'we're going to raise an invoice now' and just talking me through it, like why you do it and what you need to do, what you need to remember, and then we did it all without the notes, like talking it through.	Hand-over period Learning-by-doing
8	So right from the start I was actually doing it. I think if he was doing it and just talking at me I'd be zoned out.	Learning-by-doing
9	He introduced me to everyone in the finance department. There's three placement students in the finance department, and I'm in the financial accounts department.	Place in organisation/department

Appendix E: Example of emerging themes from interview 1 longitudinal study (Amy)

The references in parentheses refer to the final iteration of themes in Appendix F or Appendix G (bold).

Fitting into the world of work

Induction (II, A)

Place in the organisation/department (II, A)

“Friendly” environment (II, C)

Realities of working life: “god it’s only gone 10 minutes and I’m here till 5!”
(IV, D)

Community of placement students

Induction with other placement students (II, A)

Living with placement students – who provide support (II, C)

Hand over period

Important in learning how to do the job (III, A)

“Step-by-step” guidance (III A)

Set tasks each month

Monthly routine with tasks **(IV, B)**

Some tasks considered quite “boring” **(IV, B)**

Difficulty articulating practices

“What else is there I’ve got to do? I can’t think at the moment – there is loads of other things”

Only knows the “set things” **(IV, B)**

Not knowing what to expect

Dress **(IV, D)**

What would be doing in the role **(IV, D)**

Lot of computer use – Excel particularly crucial **(IV, C)**

Relationship between university and placement

Placement tasks quite different to university accounting tasks **(I, A)**

Wanting to fit in

Wanting to do a good job and not make mistakes **(III)**

Learning

Through hand-over period (III, A)

On-the-job (III, B)

Through reference to written notes (III, D)

Office practices

Lunches (II, C)

Tea and coffee making (II, C)

Appendix F: Final iteration of groupings and relationships in themes - Longitudinal study (Chapter Five)

- I. A general absence of references to 'learning' within student accounts of placement**
- II. The importance of early organisational socialisation**
 - A. Company induction
 - B. Working within a team
 - C. The social aspects of office life
- III. The prevalence of informal learning processes in helping students perform their jobs**
 - A. The hand-over period
 - B. Learning on-the-job
 - C. Observation
 - D. Written notes
 - E. Learning as the placement progressed
- IV. Differences between the audit and non-audit roles**

Appendix G: Final iteration of groupings and relationships in themes - Common themes (Chapter Four)

- V. Disparity between the accounting and finance theory taught at university and the reality of students' experiences in workplace practice**
 - A. Linking Year 1 and 2 theory to the placement
 - B. Linking the placement to final year

- VI. The impact of year-long workplace practice on students' approaches to study in the final year**
 - A. A different attitude to university
 - B. Wanting to get a 'good' degree classification

- VII. Work practices take precedence over university requirements during placement**

- VIII. Students were unprepared for workplace realities**
 - A. Variability in potential experiences
 - B. Repetitive nature of accountancy tasks
 - C. Dominance of Excel work
 - D. Unfamiliarity with office practices

- IX. The workplace was experienced in terms of actions and behaviour**

Appendix H: Example informed consent form

Thank you for agreeing to participate in this study. This form outlines the purposes of the study and summarises your involvement and rights as a participant.

The purposes of this study are;

- 1) to fulfill a course requirement for a Professional Doctorate in Education at Nottingham Trent University; and
- 2) to gain a greater understanding of BAAF students' experiences while on a 'gap year' and the impact these may have on their final year.

This study will inform current research within this area in the future.

I guarantee that the following conditions will be met:

- 1) Your real name will not be used in any written reports produced, and therefore your anonymity will be guaranteed.
- 2) No audio recordings will be used for any purpose other than to do this research.
- 3) Your participation in this research is voluntary; you have the right to withdraw at any point, for any reason, and without any prejudice, and the information collected and records and reports written will be turned over to you.

I understand the nature and conditions of the research and agree to participate

Respondent _____ Date _____

I confirm that quotations from the interview can be used in the final research report and other publications. I understand that these will be used anonymously.

Respondent _____ Date _____