DEVELOPING A REFLECTIVE CAPACITY:
INSIGHTS FROM WORK-BASED LEARNING

A report by
Ursula Lucas, University of the West of England
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August 2009
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This report was produced with the help of a grant from The Institute of Chartered Accountants in England and Wales’ charitable trusts. These trusts support educational projects relating to accountancy and economics. The Centre for Business Performance manages all grant applications and copyright requests.

ISBN 978-1-84152-599-0
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Authors’ acknowledgements

We particularly acknowledge the contribution of the participating students, who gave freely of their time and willingly shared their experiences. We would also like to thank The Institute of Chartered Accountants in England and Wales’ charitable trusts and the Higher Education Academy for financial support on this project.
Executive summary

Background and rationale

The aim of this research study is to investigate the development of a reflective capacity within undergraduate business and accounting education. In particular, it focuses on how work-based placement (or internship) learning might support, encourage or inhibit the development of a reflective capacity. The capacity to reflect underpins the exercise of professional judgement and ethical awareness. Consequently, there is an increasing emphasis on the development of a reflective capacity within undergraduate and professional education.

This study draws on a body of research concerned with the identification of key intellectual and personal changes undergone by students as they progress through higher education and enter into employment. Such research indicates that students vary in their capacity to reflect and to exercise judgement because their beliefs about knowledge (epistemology) affect the way in which they learn and make judgements. These beliefs are sometimes referred to as ‘epistemological beliefs’ or ‘ways of knowing’.

This study draws, in particular, on the work of Baxter Magolda (1992). She identified four qualitatively different ways of knowing. These comprise:

- absolute knowing: knowledge exists in an absolute form – it is either right or wrong;
- transitional knowing: knowledge is certain in some areas and uncertain in other areas;
- independent knowing: knowledge is uncertain – everyone has their own beliefs;
- contextual knowing: knowledge is contextual – one exercises judgement on the basis of evidence in context.

A way of knowing comprises an individual’s beliefs in relation to three aspects:

- cognitive (a belief about the nature of knowledge);
- interpersonal (beliefs about oneself in relation to others); and
- intrapersonal (beliefs about one’s own identity).

The development of a reflective capacity requires students to move from an absolute to a contextual way of knowing. This involves changes in their beliefs about knowledge as well as beliefs about their own identity and their relationships with others. As this requires changes to deeply-held, fundamental beliefs, such development is not straightforward or easy.

Aims, objectives and research method

A central question addressed by this study is: ‘How and why might work-based learning support the development of a reflective capacity?’ The aim of the study is to investigate the development of reflective capacity during work-based placement learning and its relationship with students’ final-year academic performance.

Its three objectives are to enquire into:

1. the nature of the reflective capacity brought by business studies and accounting undergraduates to their work-based placement or their final-year studies;
2. the elements within the work-based placement that support, encourage or inhibit the development of a reflective capacity;
3. how the reflective capacity brought by undergraduates from their work-based placement is related to their academic performance in their final year of undergraduate study.
Research on students’ ways of knowing is concerned with how students make meaning of their experience and how this is related to the way they view their learning. Thus this study falls into the naturalistic area of enquiry, and implies a certain type of research method: the semi-structured extended interview. Interviews were conducted with 11 placement students at the commencement and in the latter stages of their work-based placements, and with six placement students in their final year at university.

**Findings**

The key findings are:

- There was little development of beliefs about knowledge during placement. These cognitive aspects of a way of knowing were identified, with absolute and transitional ways of knowing being predominant, consistent with the findings of Baxter Magolda (1992). An independent way of knowing was identified for only one student, and then only partially.

- Placement provides students with an opportunity to experience a ‘real-life’ professional work environment. It is also seen as providing an opportunity to integrate theory and practice (QAA, 2007b, para 4.2). We found that while placement provides a range of experience that might be integrated with prior learning and lead to development of the cognitive aspect of a way of knowing, this potential is realised in only a limited number of ways. However, if it is assumed that these students should be able to enquire critically into practice and the relationship between theory and practice – a central element in the development of a reflective capacity – then it appears that this is a potential that remains to be realised.

- Students developed significantly in the interpersonal and intrapersonal aspects. This arises 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.

- The relative improvement in academic performance achieved by placement students in their final year studies seems to arise, not from a development in their beliefs about knowledge (the cognitive aspect), 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 classification and therefore students organised their learning to meet assessment requirements. Consequently students’ motivations and attitudes towards their learning environment (both placement and university) created a context for the effective application of effort but which was not supportive of the cognitive aspect of reflective capacity.

- Contextual features arising from student motivations within a UK business studies and accounting degree programme were significant themes that affected how ways of knowing were manifested. These contextual features comprised students’ extrinsic motivation, and a strong focus on the organisation of learning and attention to the requirements of assessment. These features are associated with a lack of development of the cognitive aspect and lost opportunities to reflect and develop an intrinsic interest. Overall, these contextual features are associated with a lack of development in an area central to the development of a reflective capacity.
The implications of these findings

The findings of this study indicate that there is the potential for work-based placement learning to make an even greater contribution to the development of a reflective capacity. These findings are likely to be of interest to those involved in the training of ICAEW students and the design of their learning environment within the work-based Initial Professional Development framework. If students are to develop a reflective capacity, they need to learn and work within an environment that will support such development. Such an environment would have two key features. Firstly, it should provide a framework within which students are expected to take central responsibility for their own learning and development of their own professional identity. Secondly, it should be an environment in which students are supported and encouraged to be more observant of their own practices and that of others.

Directions for future research

The study identifies the following areas for future research:

- the ways in which students ‘take responsibility’ within the workplace;
- students’ enacted, as opposed to professed, beliefs about knowledge in specific work contexts;
- the meanings that educators, work place managers and students attach to the terms ‘theory’ and ‘practice’; and
- the nature of student motivation within business and accounting education and training.
1. Background and rationale

The aim of this research study is to investigate the development of a reflective capacity within undergraduate business and accounting education. In particular, it focuses on how work-based placement learning might support, encourage or inhibit the development of a reflective capacity. Funded by both the Higher Education Academy and the charitable trusts of The Institute of Chartered Accountants in England and Wales (ICAEW), it seeks to inform educational practice in both higher education and the accountancy profession.

When students complete their undergraduate studies they have to make the transition from a relatively stable and structured environment to a professional and managerial world that is both fluid and dynamic. As professionals they will face the challenge of dealing with complex and ill-defined problems where structured solutions may not be available or suitable. They will need to respond with an active and reflective, rather than a routine or habitual, response. In other words, they need to develop as ‘reflective practitioners’ (Schön, 1987). This capacity to reflect underpins ethical awareness and professional judgement and is an essential attribute of a professional.

Consequently it is no surprise that, within professional and undergraduate education, there is an increasing emphasis on the development of a reflective capacity. It forms an integral element of the ICAEW’s work-based Initial Professional Development (IPD) framework for its students and also the Continuing Professional Development framework for its members. So far as universities are concerned, critical thinking has always been central to the curriculum. However, in recent years there has been a growing recognition that this is underpinned, and supported by, an ability to reflect.

To date, relatively little research has been conducted into the conditions that might support the development of a reflective capacity either within undergraduate education or within work-based learning. However, the work of Baxter Magolda and others (Perry, 1970; Belenky, Clinchy, Goldberger and Tarule, 1986; Baxter Magolda, 1992) shows that students’ progress in developing a reflective capacity is enhanced when they experience important life events. For example, this may occur when they make major independent decisions, resolve conflicting views or undertake new work or leadership responsibilities. An interesting phenomenon is a growing body of evidence which indicates that students who undertake a work-based placement (sometimes referred to as an internship) achieve better academic results than those who do not. This raises the question: ‘how and why might work-based learning support the development of a reflective capacity?’
2. The development of a reflective capacity

2.1 What is meant by ‘the development of a reflective capacity’?

This study draws on research that has examined the key intellectual and personal changes undergone by university students as they progress through higher education and enter into employment. Such research has found that students vary in their capacity to reflect and to exercise judgement. This arises because their beliefs about knowledge and about themselves affect the way in which they learn and make judgements. These beliefs are referred to as ‘ways of knowing’ (Baxter Magolda, 1992). This is probably a better description because they are rarely explicit beliefs. Rather, they tend to be taken for granted and are implicit or tacit.1

A way of knowing comprises an individual’s beliefs in relation to three aspects:

- cognitive (a belief about the nature of knowledge);
- interpersonal (beliefs about oneself in relation to others); and
- intrapersonal (beliefs about one’s own identity).

However, development in these three areas does not necessarily go hand in hand. Thus, students may develop cognitive enquiry skills, but may be unable to use them to decide what to believe or how to act. This occurs because they lack a strong internal sense of identity or feel that they cannot counter the views of others.

Baxter Magolda identified four different ways of knowing:

An absolute way of knowing assumes that knowledge exists in an absolute form: it is either right or wrong. Students, in this case, will interpret differences in opinion between authorities as differences, not about the facts, but about detail arising from inappropriate application, misinformation or misunderstanding. As you might expect, if a student possesses a way of knowing that is absolute, then that individual is unlikely to cope well with problem solving in conditions of uncertainty. A typical reaction might be to act as though the problem is well-structured and to apply existing techniques rather than look for further evidence or new techniques.

A transitional way of knowing accepts that knowledge is certain in some areas but uncertain in others. Disagreements between authorities in areas of uncertainty are considered to arise because all the facts are not yet known. It is assumed that in due course better evidence, techniques or theories will produce accepted ‘facts’ or ‘proven techniques’. In this case a student might look for optimal solutions rather than challenge existing approaches.

An independent way of knowing represents a shift to an assumption that knowledge is mostly uncertain and that techniques are rarely fully proven. This is accompanied by a recognition that authorities are not necessarily the sole source of knowledge. Consequently students might treat their own opinion as being as valid as that of an authority. This tends to lead to an ‘anything goes’ attitude leading to a dismissive approach and a failure to consider the role of evidence or to take advice from those who are more experienced. Sometimes it is difficult to understand why a student has failed to seek advice, or paused to evaluate the evidence available. One reason for this may be that the student does not see what might be gained by this course of action. While this may not appear to be a desirable way of knowing, it represents an important stage in the

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1 A fuller discussion of research into personal epistemologies (beliefs about knowledge) is available in Lucas and Tan (2006).
sense that the student recognises the basic uncertainty underlying ‘knowledge’. Some students, rather than take the ‘anything goes’ attitude, may move directly towards a committed stance represented by a contextual way of knowing.

A contextual way of knowing also assumes that knowledge is uncertain. However, the ‘anything goes’ attitude is replaced by an assumption that knowledge is contextual and that a professional will judge knowledge on the basis of evidence in context. A contextual way of knowing becomes an approach to professional life that involves a commitment to exploring issues and possible courses of action, to consider alternative viewpoints and to consider the way in which prior experience may, or may not, be relevant to this particular client or context.

The contextual way of knowing is that required by the ‘reflective practitioner’ (Schön, 1987). A reflective practitioner is capable of more than just an instrumentalist (or absolute) approach to problem solving. Practitioners are often challenged by complex and ill-defined problems which require what Schön terms ‘reflection-in-action’. This involves a drawing on experience, a connection with one’s feelings and being aware of one’s ‘theories in use’. He describes this vividly:

‘The practitioner allows himself to experience surprise, puzzlement, or confusion in a situation which he finds uncertain or unique. He reflects on the phenomenon before him, and on the prior understandings which have been implicit in his behaviour. He carries out an experiment which serves to generate both a new understanding of the phenomenon and a change in the situation.’ (Schön, 1983, p68)

Learning within higher education similarly expects that students will develop a capacity for reflection. However, it is unlikely to be of the same order as that developed within the messy realities of managerial and professional life.

To summarise, the development of a reflective capacity involves a student moving from an absolute to a contextual way of knowing. This involves changes in their beliefs about knowledge as well as about beliefs about their own identity and their relationships with others. Because this requires changes to deeply-held, fundamental beliefs, development is not straightforward or easy.

2.2 How do these ways of knowing relate to the ICAEW’s IPD framework for its students?

The IPD framework aims to support students in developing professionally by categorising their work-based learning experiences into five key areas that define a chartered accountant:

- technical and functional expertise;
- business awareness;
- personal effectiveness;
- ethics and professionalism; and
- professional judgement.

The underlying principle of the IPD framework is that the skills and competencies being developed under these categories will become progressively more challenging over the three-year training contract. There tends to be an initial focus on technical and functional expertise as students study for the Professional Stage examinations. Initially these consist of knowledge modules which provide an introduction to the core concepts underpinning accountancy, and the application modules which demonstrate how the student can build on knowledge in practice. The challenge arises in then supporting students in the development of their business awareness and personal effectiveness that will underpin a professional approach to ethics and professional judgement.
This is a challenge, as recognised by the commentaries on students’ performance in ICAEW examinations. A review of the Advanced Case Study (ACS) examiners’ comments for both the July and November sittings from 2004 to 2007 (ICAEW, 2009a) suggests that the weaker candidates lacked the ability to think critically (for example, adopting an unquestioning approach to information and evidence, an aversion to making judgements and recommendations, weaknesses in evaluating the range of options or alternative courses of action available).

These aspects are illustrated in the following extracts from the examiners’ reports in respect of the 2007 ACS examinations:

‘Many candidates made judgements which lacked a real understanding of the specific transitional situation for Cartcycle. …Many judged the decisions made by the Cartcycle board to be ill considered without thinking through in enough detail the outcome of those decisions against realistic timeframes. …In far too many cases candidates enumerated weaknesses – without suggesting any way of overcoming these weaknesses – and did not evaluate any of Cartcycle’s strengths or opportunities. As in past case study examinations judgement was the weakest area for the candidates who failed. There were many examples of poor and erratic judgement, frequent instances where candidates did not state any judgement at all and there were also examples of contradictory judgements.’ (ICAEW, 2009b, p8)

‘There was evidence too that some candidates expected (on the basis of the examples provided at Exhibit 7 – Annex) to have to produce a valuation. However, some were unable to adapt their thinking to the specific circumstances of the case and were unsure, for example, how to choose an appropriate maintainable profits figure. …Weaker candidates were unquestioning (for example when their valuations were higher than Bill Wates’s original range in Exhibit 7) or did not fully appreciate the severity of the blow-up.’ (ICAEW, 2009c, p6)

This research study, by focusing on the ways of knowing that underpin the development of a reflective capacity, may provide a greater understanding of the difficulties experienced by students in developing this capacity.

2.3 How do ways of knowing affect the way in which a student learns?

It is important to recognise that students’ ways of knowing act as a lens through which they view the world. Thus, irrespective of how one might, personally, ‘objectively’ describe a learning environment (lecture, seminar, or work situation), a student will be predisposed to see a situation in a particular way. Indeed, one’s own description will be affected by one’s own way of knowing. Table 1 identifies key aspects of the learning environment: the role of the learner, peers, educator and assessment and the nature of knowledge. It shows how students’ perceptions of these key aspects and their approaches to learning vary according to their way of knowing.

The development of a reflective capacity might thus be an aim of higher education and professional practice but, dependent on a student’s way of knowing within business and accounting, receptivity to this aspiration is likely to vary. Because each way of knowing provides a lens through which the learning environment is viewed, the task of the educator is not straightforward. A student with an absolute or transitional way of knowing will not necessarily react positively to an open discussion forum. The educator will be deemed to have all the answers, and the role of the educator will be considered to be that of conveying those answers to the student. Thus, for example, Gwen likes ‘teachers who will give you as much as you need and not just leave you with a little small idea and try and have you talk it out’ (Baxter Magolda, 1992, p31).
Where the educator attempts to encourage discussion about different ideas or theories, the student may become impatient and wait for the ‘right’ idea to be conveyed. A student might refer to ‘discussion’ as being useful, but it might, in fact, transpire that the purpose of discussion is to help the student remember the ‘facts’ rather than to evaluate different theories or viewpoints.

Table 1: Baxter Magolda’s Epistemological Reflection Model

<table>
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<tr>
<th>Domains</th>
<th>Absolute knowing</th>
<th>Transitional knowing</th>
<th>Independent knowing</th>
<th>Contextual knowing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Role of learner</td>
<td>Obtains knowledge from educator</td>
<td>Understands knowledge</td>
<td>Thinks for self</td>
<td>Exchanges and compares perspectives</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Shares views with others</td>
<td>Thinks through problems</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Creates own perspective</td>
<td>Integrates and applies knowledge</td>
</tr>
<tr>
<td>Role of peers</td>
<td>Share materials</td>
<td>Provide active exchanges</td>
<td>Share views</td>
<td>Enhance learning via quality contributions</td>
</tr>
<tr>
<td></td>
<td>Explain what they have learned to each other</td>
<td></td>
<td>Serve as a source of knowledge</td>
<td></td>
</tr>
<tr>
<td>Role of educator</td>
<td>Communicates knowledge appropriately</td>
<td>Uses methods aimed at understanding</td>
<td>Promotes independent thinking</td>
<td>Promotes application of knowledge in context</td>
</tr>
<tr>
<td></td>
<td>Ensures that students understand knowledge</td>
<td>Employs methods that help apply knowledge</td>
<td>Promotes exchange of opinions</td>
<td>Promotes evaluative discussion of perspectives</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Student and educator critique each other</td>
</tr>
<tr>
<td>Assessment</td>
<td>Provides vehicles to show educator what was learned</td>
<td>Measures students’ understanding of the material</td>
<td>Rewards independent thinking</td>
<td>Accurately measures competence</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Student and educator work toward goal and measure progress</td>
</tr>
<tr>
<td>Nature of knowledge</td>
<td>Is certain or absolute</td>
<td>Is partially certain and partially uncertain</td>
<td>Is uncertain – everyone has own beliefs</td>
<td>Is contextual – judge on basis of evidence in context</td>
</tr>
</tbody>
</table>

Source: (Baxter Magolda, 1992, p30, amended)

If students possess an absolute way of knowing, then they are unlikely to either cope well with problem solving in conditions of uncertainty, or react positively to challenges to deeply-held assumptions. By way of contrast, students who possess an independent or contextual way of knowing are likely to feel more confident, and be more effective, in such a situation.
Baxter Magolda’s work has shown how a student’s epistemological beliefs or ‘ways of knowing’ are related to approaches to learning and to academic performance. There is a growing body of evidence to support her findings (Hofer, 2004a). Lucas and Meyer (2005) found that accounting students who reported an absolute way of knowing also reported a surface (rote-learning) approach to learning, and those students who reported a more relativistic and committed way of knowing also reported a deep (more critical) approach to learning. Tolhurst (2007) also found that students with more complex beliefs about knowledge achieved higher final grades. However, it is recognised that there is likely to be disciplinary and cultural variation in findings. Zhang and Watkins (2001) found a relationship between cognitive development and approaches to learning but while they identified a relationship between cognitive development and achievement for an American group of students they did not do so for a Chinese group. However, findings in this area are difficult to compare since a variety of different instruments have been used to identify beliefs about knowledge or cognitive development. Thus this research study provides an opportunity to increase our knowledge about students’ ways of knowing in a business and accounting context in the UK.

2.4 What is the most prevalent way of knowing at university and beyond?

Baxter Magolda’s research comprised a large-scale interview study with 101 students across a variety of subjects. It was conducted in the United States (within four-year undergraduate courses and where Year 5 is the first year of full-time employment). Figure 1 illustrates her findings.

She found that the absolute way of knowing was most prevalent in the first year of college (68% of students) declining over the next three years to 46%, 11% and 2% respectively. Transitional knowing increased in the first three years of college (32%, 53% and 83%) and declined slightly in the final year (80%). Independent knowing was scarcely evident in the first three years of college and represented 16% of students in the final year. Contextual knowing was rarely evident comprising just 2% in the final year. It can be seen that, based on Baxter Magolda’s findings, one might assume that in the final year of a degree course most students will fall into the transitional category. Yet the development of a reflective capacity will be best supported by an independent or contextual way of knowing.

Figure 1: Ways of knowing by year

Source: Baxter Magolda, 1992, p70.

1 No large-scale research study has been conducted within the United Kingdom.
2.5 What are the characteristics of contexts that might support the development of a reflective capacity?

The development of a reflective capacity is not straightforward. It involves more than just changing one’s way of thinking. It also involves issues of identity or how one view’s oneself. Brookfield (1987) observes that ‘making the attitudinal shift to reinterpret as culturally induced what were initially held to be personally devised value systems, beliefs, and moral codes can be highly intimidating’ (p7). Thus there may be denial, or defensive responses before other belief or value systems are considered (if at all). Perry (1981) talks about the process of grief and sense of loss that is involved as students develop intellectually. Lucas (2008) has identified the phenomenon of denial within the teaching of auditing as students realise that what they had previously regarded as ‘facts’ rely on taken-for-granted ways of looking at the world. Thus it may be that conflicting feelings and ideas have to be integrated or reconciled, and the student has to become comfortable with the new situation. Savin-Baden (2000, p87) characterises this as involving ‘disjunction’, involving a fragmentation of part of, or all of, the self. In fact, the change in belief systems involved may be so fundamental that the students see themselves as different persons.

Indeed, Baxter Magolda found that for most students, a move towards an independent way of knowing occurred not at university, but after graduation. Based on her findings from interviews following graduation, she identified several changes that were likely to support moves towards independent ways of knowing. These include moving to new environments such as work, studying as a postgraduate or taking part in voluntary activities. Working in such environments can reinforce self-confidence and self-efficacy. As discussed above, a way of knowing comprises an individual’s beliefs in relation to three aspects:

- cognitive (a belief about the nature of knowledge);
- interpersonal (beliefs about oneself in relation to others); and
- intrapersonal (beliefs about one’s own identity).

It would appear that the post-graduation environments (or co-curricular activities during undergraduate study) may provide the interpersonal and intrapersonal development required to support a move towards an independent way of knowing. Key within this is that students develop self-efficacy (Bandura, 1995) – that is, a growing belief in one’s ability to act effectively and succeed within a situation. Aspects of environments that would support a growing self-efficacy would include: the organisation and evaluation of one’s own work; and the need to evaluate multiple perspectives, choose plans of action accordingly and take independent decisions.

However, the evidence is not conclusive. For example, Zhang and Watkins (2001) found that students who indicated a greater extent of work and leadership experiences were more likely to exhibit independent or contextual ways of knowing. Bauer et al (2004) also assumed that epistemological beliefs would be relevant for workplace learning. They proposed, first, that such beliefs would influence the extent to which students sought opportunities to profit from workplace learning and, second, that they would influence whether a student even envisaged the workplace to be a learning environment. However such a relationship was not found. They concluded that their findings showed the influence of epistemological beliefs on workplace learning might be less important than theory suggests.

A question to be addressed within this research study is whether the development of a reflective capacity may be better supported within a work-based placement than in an academic environment. The role of work-based placement learning is discussed in the next section.

* On completion of this major study, Baxter Magolda focused on the implications of her findings for teaching and learning and did not engage in further empirical research on ‘ways of knowing’.
3. The role of work-based placement learning

3.1 The context of placement learning in UK undergraduate education

Work-based placement learning has long been a feature of business and management education, usually being a compulsory requirement within most business studies degrees. In many accounting degrees the placement is offered as an option, but is not compulsory. It is an institutionalised procedure and, accordingly, is subject to the Quality Assurance Agency for Higher Education (QAA)\(^5\) Code of practice and subject benchmark\(^6\) statements. The QAA Code of practice for assurance of academic quality and standards in higher education (2007a) defines placement learning as follows:

‘Placement learning is regarded, for the purpose of this publication, 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. As with work-based learning, the learning outcomes are intended as integral parts of a programme of study.’

(QAA, 2007a, section 9, para 16)

It is therefore not intended to cover co-curricular learning outside an institution that is not a planned part of a programme of study, such as part-time, term-time and vacation work that students have arranged for themselves. Placements can vary in their timing and in their length. The focus of this research study is the ‘sandwich degree’ where the placement is a period of supervised experience, usually a minimum of 40 weeks, taking place in the third year within a four-year undergraduate degree course.\(^7\)

3.2 What are placement learning objectives?

The onus is on each degree programme to set out the learning objectives for placements. However, they must operate within a framework set out by the QAA. The QAA itself states:

‘The agreed intended learning outcomes for a work-based or placement learning experience may be highly specific or more general. They may, for example, embrace the demonstration of learning and the development of higher level practical and intellectual skills, such as innovation and enterprise, that are required for professional or other employment, or they may be more general, for example, the development of an understanding of the cultural or employment context of an academic discipline.’ (QAA, 2007a, section 9, para 24)

Yet although placement learning is a well-established feature of undergraduate business programmes, the QAA subject benchmark statement for General business and management programmes of study includes only one reference to placement as follows:

‘There should be integration between theory and practice by a variety of means according to the mode of delivery including, for example, work-based learning, work experience or placement, exposure to business issues including employer-based case studies, visits and inputs from visiting practising managers.’ (QAA, 2007b, para 4.2)

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1 The QAA was established in 1997 to provide an integrated quality assurance service for UK higher education. It is an independent body funded by subscriptions from universities and colleges of higher education and through contracts with the main higher education funding bodies.

2 Subject benchmark statements set out expectations about standards of degrees in a range of subject areas. They define what can be expected of a graduate in terms of the abilities and skills needed to develop understanding or competence in the subject.

3 There are potentially four years to business and accounting degree courses. Level 1 and Level 2 relate to years 1 and 2. A placement year takes place in year 3. Level 3 refers to the final year.
There is no reference to placement learning within the QAA subject benchmark statement for Accounting (QAA, 2007c). However, where accounting programmes permit a placement these usually follow the practice of business and management programmes, and the codes laid down by QAA.

The integration of theory and practice thus constitutes the only explicit reference to the purpose of placement learning within the subject benchmark statements. However, the benchmark statements also focus on an area that is thought to be highly relevant to placement: the development of key skills. The benchmark statements for both General business and management and Accounting set out a series of key skills as learning outcomes. The subject benchmark statement for General business and management (QAA, 2007b) contains the following statement: ‘Business and management degrees are strongly related to practice and therefore there should be a strong link between the development of skills and employability of graduates.’ (para 3.8)

An illustrative list of these skills comprises:

- cognitive skills of critical thinking, analysis and synthesis;
- effective problem solving and decision making;
- effective communication;
- numeracy and quantitative skills;
- effective use of ICT;
- effective self-management;
- effective performance within a team environment; and
- interpersonal skills of effective listening, negotiating, persuasion and presentation;
- ability to conduct research into business and management issues;
- self reflection and criticality including self awareness, openness and sensitivity to diversity relating to people, cultures, business and management issues; and
- learning to learn and developing a continuing appetite for learning.

(QAA subject benchmark statement for General business and management, 2007b)

The QAA subject benchmark statement thus envisages two roles for placement learning. One is explicitly stated: a means of achieving the integration of theory and practice. The second is implicit: the development of skills that are relevant to employability. Both of these roles are relevant to the development of a reflective capacity. The integration of theory and practice involves an evaluation of assumptions underpinning theory and the testing of those assumptions in practice. Skills to be developed include the cognitive skills of critical thinking, analysis and synthesis. However, they also include the skill of learning to learn, self-awareness and interpersonal skills. Thus the three aspects of a way of knowing are acknowledged: cognitive, interpersonal and intrapersonal.

### 3.3 Research findings on the impact of placement learning

There is a relatively small body of research into the impact of placement experience on the learning of students. Such research has investigated three main aspects of placement. First, there have been a range of studies over the last two decades on how placement prepares students for, and makes them more effective in, the workplace after graduation. These studies have tended to focus upon skills development and enhancement (Bourner and Ellerker, 1993a, 1993b; Harvey et al, 1997; Bowes and Harvey, 1999; Mason et al, 2003). However, these studies have not addressed the holistic issue of the way in which such skills may support the development of a reflective capacity.
Secondly, and more recently, there have been studies into the relationship between placement and subsequent academic performance. Their findings are mixed, but there is now a growing body of evidence that suggests there is a positive relationship between placement and academic performance. In an early study, Duignan (2003) failed to find a positive impact of placement on the academic performance of business undergraduates. In a subsequent investigation that sought to improve the nature of the placement by changing the learning environment, he also failed to find a positive relationship. Consequently he suggested that possibly ‘the qualities that are required for a successful performance in the placement domain, and the skills and competencies that are engendered by successful placements are not easily translatable into academic performance’ (Duignan, 2003, p345). He also noted that there was some element of self-selection in that students who chose placement may be more academically able than their non-placement colleagues. However, he also found that non-placement students seem to show more ‘gain’ in academic performance in their final year – which he describes as a ‘somewhat unexpected result’ (p345).

However, subsequent studies contradict aspects of this earlier work. Gomez et al (2004) investigated the link between placement and academic performance for bioscience students over a two-year period. They found that, on average, placement students gain an advantage of nearly four percentage points in their final-year performance. Since the final year contributed 75% towards the final degree classification, the impact of this may be that placement students may benefit by crossing the threshold into a higher degree class. Moreover, their results also indicated that there was a significant positive effect of the placement regardless of initial academic ability.

Mandilaras (2004) similarly conducted an enquiry into the role of placement in degree performance, this time over a one-year period, for economics students. He found that participation in placement significantly increased the chances of obtaining an upper second class degree by up to 30%. The probability of obtaining a lower second was also lower for a placement student. Rawlings et al (2005) conducted a study with information systems students over a four-year period. They also found that placement students benefited from this: those who scored above 50% at Level 2 showed a substantially greater probability of graduating with a first class or second class (upper division) honours degree than non-placement students.

Finally, Surridge (forthcoming) investigated the comparative performance of placement and non-placement students over a three-year period within an accounting degree. His results generally seem to indicate that there is no difference between the academic ability of students who undertake a placement and those who decide not to do so. He found that placement students with an average Level 2 mark of less than 70% benefited compared with non-placement students with a similar average Level 2 mark. There was also a gender effect with female students benefiting more than males. Placement was found to have a significant positive effect on final-year marks. For example, placement students gained an advantage of nearly four percentage points in comparison with non-placement students. As with the Gomez et al (2004) study, final-year marks in that institution had a 75% weighting in determining degree class. Hence placement can have a major impact, allowing students to cross the threshold to a higher degree class.

Although there is now a growing body of evidence that the academic performance of students may be enhanced by the undertaking of a placement, there is little evidence to indicate why this might be so. This leads to the third area of research. Little and Harvey (2006, p2) point out that there is very little research that ‘explicitly explores how the placement experience translates into academic development’ and ‘much 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’. 
Their study was designed to investigate students' perceptions of learning from placements and the extent to which students try to transfer and build on such learning in subsequent stages of the taught curriculum. It involved single interviews with 82 students from seven higher education institutions over six subject areas (including business). They found that personal development was a major element of the placement experience. Such personal development embraced increased confidence, and development of interpersonal and organisational skills.

However, in the interviews, students placed less emphasis on intellectual skills development. There was little indication that students had developed their academic abilities of analysis, critique and synthesis, and a 'seeming lack of articulation of intellectual development' was observed (Little and Harvey, 2006, p61). Notwithstanding this, they found that the overwhelming majority of students related positive changes in their approaches to study as a result of their placement experiences. Such positive changes arose from confidence, an increased motivation to study and a more active engagement with learning tasks. This ‘included a better personal sense of the subject matter, or of a wider reading around a topic, or a greater readiness to question and critique taught material. In this way, students were now more likely to “own” the learning rather than “just accept it”.' (p61)

To conclude, there is a range of evidence to support the positive role of placement in developing and enhancing skills, and making students more employable. There is also a growing body of evidence that demonstrates a relationship between the experience of placement and improved academic performance. However, there is relatively little evidence about the ways in which placement might affect subsequent academic and intellectual development. This leads us to our research aims and objectives.
4. Research approach and context

4.1 Research aims and objectives

The aim of this study is to investigate the development of a reflective capacity within undergraduate business and accounting education.

Its three objectives are to enquire into:

1. the nature of the reflective capacity brought by business studies and accounting undergraduates to their work-based placement or their final-year studies;
2. the elements within the work-based placement that support, encourage or inhibit the development of a reflective capacity;
3. how the reflective capacity brought by undergraduates from their work-based placement is related to their academic performance in their final year of undergraduate study.

4.2 The research methodology and method

The study comprises two strands of research. The first strand evaluates a questionnaire for reflective thinking, designed to quantitatively measure aspects and extent of reflective thinking (Kember et al, 2000). The findings from this strand are inconclusive and are not described within this report. Further details about this strand are reported in Lucas and Tan (2007). The second strand of research comprises an enquiry into the nature and development of students’ reflective capacity, using interviews to explore their ways of knowing and their experiences during their year-long work-based placement. Research on students’ ways of knowing is concerned with how students make meaning of their experience and how this is related to how they view their learning. This requires careful listening to what students have to say about their experience and involves a suspension of judgement in order to empathise with, and subsequently describe, that experience. The aim is to allow the student’s own frame of reference to emerge, rather than the researcher’s. Thus the research study falls into the naturalistic area of enquiry, and implies a certain type of research method: the semi-structured extended interview.

Such an interview usually lasts approximately an hour. It provides a relaxed context within which students can talk about their experience and an opportunity for the interviewer to prompt for elaborations and explanations. Sometimes a question may elicit a short, unengaged response, and further probing or prompts may be required before the interview alights upon something that appears to be meaningful for the student.

Preparation for the interview involved the development of a list of prompts to provide a shape and focus to the interview. These were derived from the interview protocol developed by Baxter Magolda (1992, p 411f) within her own research. This protocol was amended in minor ways to allow for differences in terminology and context. It consists of a series of main questions followed by possible prompts. The protocol was organised so that students had the opportunity to talk about the range of domains to which ways of knowing might relate (set out above in Table 1 on page 12): the roles of the learner, peers, and educator; assessment; and the nature of knowledge. There was also a focus on what might be termed ‘critical incidents’ such as key decisions, significant experiences or encounters, and moments of surprise or shock that might lead to changes in ways of knowing.

A fuller description of the research method and findings, and implications for undergraduate education, is available in Lucas and Tan (2007).
Each interview was preceded by a statement of context, indicating that the student should feel free to talk about any experiences or ideas that came to mind. This was to ensure that students felt free to talk broadly about their experience. It was also preceded with a reassurance as to confidentiality and anonymity. All interviews started with the first main question, but thereafter the interview was shaped by each student’s response. Thus the order in which main questions were asked varied. In most interviews it was possible to introduce the main questions in a natural way as they became relevant to what the student was talking about.

During the first interview with each student it became apparent that it was not as easy to identify their beliefs about knowledge as anticipated. Students were also not as ‘reflective’ as expected. Consequently, additional probing and exploratory questions were asked within each interview in an attempt to identify further aspects of the student’s frame of reference.

4.3 The educational context of the research

Research into ways of knowing is framed within a social constructivist perspective. That is, it is based on an assumption that meanings and understandings arise from social encounters within particular social contexts. Thus findings from this research project only have value to the extent that they are understood in relation to the context which gives rise to them. Baxter Magolda (1992, p191) accepts that ways of knowing are ‘working hypotheses’ and that ‘transferability is possible only when the researcher describes the context that produced the working hypotheses sufficiently for readers to judge its similarity to the context in which they wish to use the information (Lincoln and Guba, 1985)’

Given the wide range of overlapping findings within research on beliefs about knowledge (Hofer, 2004a), it is reasonable to assume that the broad findings of Baxter Magolda’s work would be applicable within a UK university in 2005-2007. However, Baxter Magolda’s work was carried out across a range of subjects in the context of the University of Miami in the US from the late 1980s onwards. Her students were of traditional age, mostly white, from middle-class families and they ‘experienced college in a student culture characterised by high involvement, academic focus, and tradition’ (Baxter Magolda, 1992, p190).

In contrast, the context for our research was rather different. The research study was conducted within the BA (Hons) Business Studies (BABS) and the BA (Hons) Accounting and Finance (BAAF) modular programmes at a post-1992 UK university. The Business School within which these programmes are based comprises a community of more than 3,000 students and 150 staff. The majority of the undergraduates are aged between 18 and 21, with a male:female split of 60:40, and who are required to achieve a minimum of 200 points under the Universities and Colleges Admissions Service (UCAS) Tariff9 system in order to be considered for enrolment on a degree programme. In its most recent review the Higher Education Council for England rated the teaching as ‘excellent’. This rating was reconfirmed following a detailed inspection by the QAA, which awarded the Business School 23 points out of a maximum of 24. A description of the key features of the context for this study is provided below.

4.3.1 Features of the degree programmes

- Students have to study and pass the equivalent of six 20-credit modules each year in order to progress from Level 1 through to Level 3.10

9 The UCAS Tariff is the system for allocating points to qualifications used for entry into higher education.

10 There are potentially four years to these degrees. Level 1 and level 2 relate to years 1 and 2. A placement year comprises year 3. Level 3 refers to the final year, which may be year 3 for non-placement students and year 4 for placement students.
• BABS is a general business and management programme with an average of approximately 400 students at each level.

• BAAF is a specialist accounting programme with an average of approximately 150 students at each level.

• While there has been an increasing proportion of overseas students studying on these programmes in recent years, such students do not usually opt for a placement year.

4.3.2 Learning, teaching and assessment

• Each module in these two programmes is delivered via the equivalent of at least one ‘large group’ lecture (up to 250 students) and one ‘small group’ tutorial or workshop per week (up to 25 students).

• Through the use of teaching and learning approaches (such as case studies, visiting speakers, reflective learning journals, research projects), both the BABS and BAAF programmes seek to highlight and link the theories and concepts encountered in the classroom with real-life practices in the business environment.

• There are a variety of formative and summative modes of assessment. Formative modes of assessment include in-course assignments (eg, analysis of case studies, production of management and consultancy reports, individual and group presentations), while summative modes of assessment include time-constrained interim tests and year-end examinations.

4.3.3 The work-based placement and final-year project

Both the BABS and BAAF programmes offer students the opportunity to undertake a work-based placement after completing their second year of study (Level 2), normally commencing between June and October that year. The design and assessment of the placement comply with QAA requirements, and the general objectives of the placement year are summarised as follows:

• to provide the student with a period of approved work experience in a host organisation approved by the University;

• to develop students’ business skills and knowledge in their chosen vocational areas;

• to allow students to reflect on and apply theoretical knowledge gained from their degree studies;

• to develop students’ key skills;

• to allow students to explore career options;

• to enhance students’ graduate employability; and

• to provide an opportunity to undertake some business research.

BABS placement students are required to formulate a research project, the Independent Study Project (ISP), based on the placement. Data for the ISP is gathered and compiled while students are undertaking their placement. On returning to their final year of study, the students are required to analyse the data for incorporation into their final-year double-weighted ISP dissertation. BAAF placement students are not required to complete an ISP. Instead, all final-year BAAF students undertake an accounting or finance-related

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11 A reflective learning journal is a collection of observations and thoughts relating to a student’s learning at university and during placement. The process of writing and thinking is designed to develop students’ ability to reflect i.e. to think critically about their experiences and their learning.

12 Placement is a compulsory component of the BABS degree. However, those students who chose not to go on a placement could transfer to a BA (Hons) Business Administration degree at the end of their second year.
research project of their choice for the double-weighted ‘Accounting in Context’ (AiC) module. For students who have undertaken a placement, their project choice may have been influenced by their placement experience. The AiC module places an emphasis on the critical evaluation of information and its sources, and on reflective practice. Students are also expected to maintain a reflective learning journal to support the production of an assessed reflective report.

All placement students are required to complete a placement portfolio. This comprises a range of activities, some of which involve the students’ manager at the placement organisation, while others are based on students’ self-assessment and reflection on their learning throughout the placement. Staff in the University’s Placements Office are in regular email and telephone contact with students while they are on placement. With the students’ agreement, staff will also visit the students and their managers during the placement.

4.4 The interviewees

Interviews were conducted in the academic years 2005/06 and 2006/07 with 11 placement students (eight Business Studies and three Accounting and Finance) at the commencement, and in the latter stages, of their work-based placements. Interviews were also conducted with six placement students (three Business Studies and three Accounting and Finance) when they returned to complete their final year studies. In fact, four of the latter students were also interviewed towards the end of their final year. Thus a total of 32 interviews were conducted.

The choice of students was influenced by several factors. A particular region for the placement location was chosen to minimise travel time. Students working in that region across a range of different types of employment were then selected to provide a range of Level 2 average marks and approximately equal numbers of male and female students. Table 2 sets out the names of students, their degree course, the degree classification equivalent of their Level 2 achievement and the nature of the placement employment.

Table 2: Students participating in the study

<table>
<thead>
<tr>
<th>Placement students</th>
<th>Degree</th>
<th>Level 2 achievement</th>
<th>Nature of placement employer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chloé</td>
<td>BABS</td>
<td>1st</td>
<td>National financial services company</td>
</tr>
<tr>
<td>Emily</td>
<td>BABS</td>
<td>2.1</td>
<td>National recruitment agency</td>
</tr>
<tr>
<td>Holly</td>
<td>BABS</td>
<td>2.2</td>
<td>Outsourced services provider</td>
</tr>
<tr>
<td>Joanne</td>
<td>BABS</td>
<td>2.2</td>
<td>National financial services partnership</td>
</tr>
<tr>
<td>Joe</td>
<td>BAAF</td>
<td>2.1</td>
<td>National financial services company</td>
</tr>
<tr>
<td>Paul</td>
<td>BABS</td>
<td>1st</td>
<td>National financial services company</td>
</tr>
<tr>
<td>Rachel</td>
<td>BAAF</td>
<td>2.1</td>
<td>Global engineering company</td>
</tr>
<tr>
<td>Rudy</td>
<td>BABS</td>
<td>2.1</td>
<td>Global information systems provider</td>
</tr>
<tr>
<td>Spencer</td>
<td>BABS</td>
<td>2.1</td>
<td>Global financial services partnership</td>
</tr>
<tr>
<td>Tony</td>
<td>BABS</td>
<td>2.2</td>
<td>National hire company</td>
</tr>
<tr>
<td>Wayne</td>
<td>BAAF</td>
<td>2.1</td>
<td>Global engineering company</td>
</tr>
</tbody>
</table>

13 The names, but not gender, of students are changed to ensure anonymity.
Table 2: Students participating in the study (continued)

<table>
<thead>
<tr>
<th>Placement students</th>
<th>Degree</th>
<th>Level 2 achievement</th>
<th>Nature of placement employer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Colleen</td>
<td>BABS</td>
<td>2.2</td>
<td>National services provider</td>
</tr>
<tr>
<td>John</td>
<td>BAAF</td>
<td>2.2</td>
<td>National retail company</td>
</tr>
<tr>
<td>Kirsty</td>
<td>BAAF</td>
<td>3rd</td>
<td>Public sector</td>
</tr>
<tr>
<td>Leo</td>
<td>BAAF</td>
<td>2.1</td>
<td>Outsourced services provider</td>
</tr>
<tr>
<td>Luke</td>
<td>BABS</td>
<td>2.2</td>
<td>National financial services provider</td>
</tr>
<tr>
<td>Robert</td>
<td>BABS</td>
<td>3rd</td>
<td>National information services provider</td>
</tr>
</tbody>
</table>

4.5 The analysis of the interviews

The analysis of the interviews involved a careful and close reading of the transcripts, and a continuous cycle of reduction and interpretation. Initially a frame of reference was identified for each student, termed the ‘student profile’ (Ashworth and Lucas, 2000). It comprised the most salient aspects of their experience: themes that recurred throughout the interview. Later in the analysis there was a move away from the experience of the individual, to a focus on comparative experiences through the pooling and comparison of quotations. Generalisations across individuals are necessary, but it is important that the individual’s unique experience is not lost. An awareness of the student profile is a necessary counter-weight to any meaning being taken out of context.

It should also be noted that these profiles also provide evidence of what might be termed ‘internal validity’. This term is used to refer to the consistency in the account given by the student. The key criterion for judging an interview is the extent to which it gives one access to experience (meaningful events and interpretations). Several factors might hinder this; for example, the lack of any intention to reflect on the part of the student, inappropriate interview questions that close down certain areas of experience, and a lack of trust between the interviewer and student. No worrying inconsistencies were found within the interviews. The coherence found in the accounts of individual students was quite striking and indicated a clear and consistent frame of reference.

Following the identification of the student profile, a series of broad headings were identified under which relevant quotations could be grouped (using data analysis software). The intention, at this stage, was to keep these as fairly broad headings so that analysis was not closed down too early. It was then possible to analyse quotations under each heading to carry out analysis across the group of students and for each student individually.

As a final stage in the analysis, following a reiteration of analysis through broad headings, student profiles and narrower headings, it was possible to produce final student profiles and to identify key themes. The identification of themes involved several different, but iterative, elements. A key standpoint from which the analysis was viewed was looking for differences and similarities. The point of interest was in what constituted distinctive ways of experiencing university, learning and the placement. The themes did not arise solely from what the students said; they also arose from the way that they said things eg, a lack of conviction, contradictions in what they said, or from what they did not say.
At this stage analysis was also informed by wider reading of the literature. The research, while formulated in the context of the literature on ways of knowing, was itself formative. Thus, the research design itself was sufficiently open for a range of student experience to be accessed. In fact, some of the findings were unexpected and challenged prior research. Thus, the reading was widened, and it was found that the analysis was supported by a willingness to take a wider view of the nature of learning and learning environments.
5. Findings

5.1 Overview
The central finding is that students develop their reflective capacity during placement. The development of their reflective capacity requires change in the following areas:

- cognitive (a belief about the nature of knowledge);
- interpersonal (beliefs about oneself in relation to others); and
- intrapersonal (beliefs about one’s own identity).

However, we found that development occurs in only two of the three areas: the interpersonal and intrapersonal aspects. There is little corresponding development within the cognitive aspect. This has major implications for the students’ ability to develop fully the reflective capacity that underpins the exercise of professional judgement and ethical awareness.

In this chapter the findings will be considered in four sections:

- Section 5.2 Ways of knowing identified.
- Section 5.3 Linking ‘theory’ with ‘practice’: the implications of a lack of development in the cognitive aspect.
- Section 5.4 Development in the interpersonal and intrapersonal aspects.
- Section 5.5 What leads to the improvement in academic performance of placement students?

5.2 Ways of knowing identified

5.2.1 The allocation of students to ways of knowing
Baxter Magolda (1992, p409) allocated each student to an overall way of knowing. However, such an allocation is not a straightforward matter. Her allocation was achieved by identifying a predominant reasoning structure for each domain (learner, peers, lecturer, assessment and nature of knowledge). An overall way of knowing was then identified from the average of domain ratings. This type of process is necessary to establish a sense of patterns of ways of knowing across larger student groups (exceeding 100).

The students in our study have not been allocated to an overall way of knowing based on this procedure. There are contextual features in this study, as referred to below, that would make this a potentially misleading allocation. In addition, given the particular context of this research study, this research is regarded as exploratory with data from far fewer students. Thus, it was not considered feasible to identify patterns.

Table 3 summarises the allocation of students to ways of knowing (A=absolute; T= transitional; I=independent) within each domain.
Table 3: Allocation of students to ways of knowing within each domain

<table>
<thead>
<tr>
<th>Student</th>
<th>Domain</th>
<th>Role of learner</th>
<th>Role of peers</th>
<th>Role of lecturer</th>
<th>Assessment</th>
<th>Nature of knowledge</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joe</td>
<td>BAAF placement year</td>
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<td>Rachel</td>
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<td>Wayne</td>
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<td>Chloé</td>
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<td>Emily</td>
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<td>Joanne</td>
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<td>Paul</td>
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<td>Rudy</td>
<td>BABS placement year</td>
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<td>Spencer</td>
<td>BABS placement year</td>
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<td>Tony</td>
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<td>John</td>
<td>BAAF Final year</td>
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<td>Leo</td>
<td>BAAF Final year</td>
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<td>Kirsty</td>
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<tr>
<td>Colleen</td>
<td>BABS Final year</td>
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<td>Luke</td>
<td>BABS Final year</td>
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<td>Robert</td>
<td>BABS Final year</td>
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Where there was insufficient data to support an allocation, no allocation was made. This arose because, despite some prompting, this domain did not appear to have a particularly significant meaning for the student. For example, Spencer was particularly noted for preferring to work on his own. Although several students said that they preferred to work on their own, they did refer to their interaction with peers, whereas Spencer’s preference to work on his own was more pronounced. However, this is consistent with his background of undertaking a range of jobs, during his gap year and while at university, and therefore he is likely to rely more on the interactions outside university. Similarly, John adopted such a highly organised approach to his learning that he possibly did not attach much significance to the role of the lecturer.

The most noticeable aspect of Table 3 is the prevalence of absolute ways of knowing in the domain of the lecturer, and the lack of expressed views about the nature of assessment. These are interesting features, which may arise from the contextual features of the educational environment in which the students studied. This will be discussed further in section 5.5.
There was little development of beliefs about knowledge during placement. Cognitive aspects of a way of knowing were identified, with absolute and transitional ways of knowing being predominant, confirming the findings of Baxter Magolda (1992). An independent way of knowing was identified for only one student, and then only partially. Yet, a contextual way of knowing is that required to support the development of the ‘reflective practitioner’. These findings\textsuperscript{14} are discussed in detail below.

5.2.2 Absolute way of knowing

Beliefs about the nature of knowledge

When describing their learning, students distinguished between the perceived nature of the subjects they studied. Their comments indicated that they do not regard all subjects in the same light. A frequent comparison that occurred was between accounting and other subjects. For example, Paul sees finance in an absolute sense:

‘Where it’s something like Finance and there’s a technical method which is textbook, you don’t get different views, you just get people who don’t understand it and people that do.’

Leo found it difficult to respond to a question about varying points of view:

‘I don’t really know to be honest with you. I don’t think so. I mean …[pause] … varying points of view? I mean to be honest … I mean I see accountancy as being quite a kind of learnt subject so there’s not a lot of … wrong ways of thinking, but I mean learning the concepts and stuff … there’s not a lot of …’

None of the students took a view of knowledge that was completely absolute. Both business and accounting students are exposed to a range of subjects within their degree programmes. Inevitably this allowed them to compare subjects and to become aware that they varied in the extent to which they were underpinned by absolute knowledge. The view of finance and accounting as comprising absolute knowledge is likely to be of concern (but not a surprise) to accountancy tutors as the identification of assumptions, conventions and the regulatory framework which underpin accounting feature strongly throughout the accounting curriculum.

Learners focus on obtaining information

If students regard knowledge as absolute then learning is explained through acquiring new information and being able to recall it, as indicated by Joe:

‘Learning? … I guess …, I guess […] learning … getting to know something when you don’t know … how can I word it? …it’s about new stuff almost I think. With me it’s new stuff. Learning new stuff … getting it in your head and keeping it in your head – a lot of it. Once you can recall it easily then you’ve learnt it.’

Given this assumption, the role of the learner becomes a standard process as described in detail by Tony, generally regardless of subject, of obtaining, assimilating and then understanding this information:

‘Getting all the material available, the textbooks, all the support material, the notes, additional notes. Going to the 5th floor of the library, putting my music on very quietly and reading everything. (Interviewer: And this works?… In all the subjects?) Yes. It’s the best way that I can find to assimilate the information. I like to know the course outline, so the topic areas, what’s included in each topic, but then I like to go away and read it for myself so that I understand it. If I have any problems, I go back to my 1st Year notes

\textsuperscript{14} Quotations from students will be cited. Bold is sometimes used within interview extracts to emphasise particular aspects relevant to the analysis.
because the 2nd Year is just a more in-depth version of the 1st Year, so I find it in its raw form. If I still don’t understand it, then go back to my A-level notes, look at them, can’t understand that, it’s not worth knowing.’

‘Understanding’ in this sense does not refer to a grasp of underlying principles, or of being able to relate the topics to real life. Learning, as experienced by Tony, is primarily about organisation: the organisation of information, its access and retrieval. In many of the interviews students vividly described, and with great fluency, just how they went about ‘learning’ in this sense. This fluency contrasted with their faltering responses when asked about varying points of view or conflicts about what to believe.

### Tutors are perceived as communicators of information to ensure that students understand the knowledge

If students regard learning as the assimilation of knowledge, then they consider the role of the tutor is to communicate information clearly. Since the transmission of information can be quite passive, students valued lecturers who taught with enthusiasm and passion, maintained their attention, focused on key aspects of the topic and provided good explanations. As Colleen describes, a helpful tutor is:

‘…enthusiastic about their subject and if they give you a lot of useful information that you can actually use and you write it down, then I think it can explain something instead of having to read it in the text book which you may not always understand, … there are some very good lecturers which you learn a lot from. (Interviewer: So when you say that they can give you useful information, what is that useful for?)… exams … you know, the whole … assignments, exams, all your assessments, that’s what you’re going in for [laugh]… to be able to complete them.’

### Having the confidence to ask questions and debate issues

Several students also referred to the issue of ‘confidence’ in asking questions. Within an absolute way of knowing, confidence would be especially important. First, if one views knowledge as factual and certain, then asking a question opens up the possibility of being ‘wrong’. It also opens up the possibility of being seen to challenge the tutor, who is a person of authority. So, all in all, this would be a risky venture for some students. However, if students are to think for themselves and develop a ‘voice’ then they will, at some point, have to challenge their own perceptions that tutors are an unchallengeable authority. However, Holly does not see herself in this role yet. When asked how she came to form views about conflicting theories, she responded:

‘I mean… what I was taught in lectures I kind of took as gospel (laugh).Who am I to raise any conflicting views about that?’

Similarly, Joanne comments:

‘Well unless it’s fact … which a lot of the time it is, that’s why they’re teaching it,…you can’t really dispute it,… so you’re not made to believe it, but you have to believe it because it’s fact.’

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15 Baxter Magolda (1992) identified gender-related patterns in ways of knowing. Within the absolute way of knowing, she identified students exhibiting receiving (female) patterns and mastery (male) patterns of knowing that were gender related. Speaking up in class would be a challenge for a receiving-pattern student whereas a mastery-pattern student would ‘embrace a public role in class to demonstrate their interest to a lecturer, expect interchanges with lecturers, view peers as partners in arguing and quizzing each other to master material, value evaluation that helps them improve their mastery and appeal to authority to resolve differences in knowledge claims’ (p38). For reasons of space within this report we do not report on gender-related patterns, although we found evidence of these. These findings will be reported in subsequent research papers.
Views about the importance of assessment can be linked to this. For example, Paul, comments:

‘No, you just take it, don’t you? You’re being taught it as a subject and actually, X, my friend, gets particularly agitated about it, you know, well, that’s what they say, if you don’t believe that, you won’t get marks in the exam which, at the end of the day, is how you’re going to get your degree, so you just go along with it. I think… yeah… that is probably my view as well, is that, even if you did think, “Gosh, I really don’t, I really don’t think that actually”, but you… I don’t think you have the liberty to sometimes express that necessarily because you won’t get the marks for it. So you end up just having to say, “OK,… that’s what it’s like. This is the model. This is what such and such said, and this is how it is.’

5.2.3 Transitional way of knowing

Two categories of knowledge: certain and uncertain

Most students appeared to provide evidence of a transitional way of knowing. Joe provides a good example of the reasoning involved in this view of knowledge when he talks about different views in relation to the legal liability of auditors:

(Interviewer: ‘Why do you think people have different views?) ‘…I don’t know. Because there’s no clear-cut answer almost. … There is, there’s just no obvious … there’s going to be a right answer in the end. (Interviewer: Is there?) I probably think so, but it’s hard at this stage to see what the right answer is, and that’s why there’s so much conflict I think …only when you’ve got all the information you can make the best… (Interviewer: Decision?) …decision, yes and I don’t know…I don’t know what the answer is’.

In taking this view that, in the end, full information will be available and a right answer will be reached, Joe is ignoring the social, legal and political issues involved in the legal liability of the auditors and assuming that a ‘technical fix’ will ultimately be available.

Transitional knowing was also evidenced when students distinguished between the subjects they studied. As described in section 5.2.2, accounting tended to be given as an example of a straightforward, factual subject. In contrast, other subjects gave rise to different types of uncertainties. Rachel’s description of her experience of business law contains several interesting aspects:

‘I know in business law it was very on your own, the work, and that was often quite hard because…what you’re learning and putting all the cases together and the sequence of events, it was often kind of quite hard … you were very focused on one way of doing it, someone else had another way of doing it and another person had another way, but you couldn’t feed off that and…it was your way of thinking didn’t quite meet theirs, so …’

Rachel, used to working with peers on accounting problems, is struck by differences in ways of thinking within business law. Within a transitional way of knowing, since there will be different interpretations and uncertainty in the face of a lack of information and facts, then it follows that, in the absence of a right answer, there will be an emphasis on a process that allows a student to use the information available:

‘It was … some people interpreted the question a different way … the scenario. So they said “Oh well, that means that”, but then somebody else would say “Well actually no, if you read it all together and put that bit with it, it’s something different”. If you do one thing slightly different it leads onto a different scenario so …(Interviewer: Is one way wrong then because there’s only one way of interpreting the scenario?) I think there was…I think they kind of got process marks maybe I’m not sure, but it was… quite low marks and quite high marks and there was quite a gap between them.’
It is interesting to note that Rachel refers to assessment and marks within this discussion. It seems that coming to a view is, again, influenced by assessment rather than an attribute of the development of a way of knowing.

Joanne also refers to this notion of a process that is undergone in coming to an end result. She refers to the existence of ‘facts’, and in response to the question ‘are there any non-facts?’ comments:

‘Well [human resource management] is obviously one because it’s open for discussion, to a certain extent, and [operations management] was another one whereby there was… for instance if you were doing course work,…you had to get to an end result, but there were so many things you could put before that and to get to that, and you could do that in your own way, so I think that’s it … I mean finance, that’s fact [laugh] …’

It is evident that Joanne has not thought much about the differences between subjects. Within transitional knowing there is no sense that the student has to make a personal decision or to come to a personal view – the process is the object. Kirsty sums this up as follows:

‘… I don’t think I had to make decisions, accounting on the whole seems to be ‘this is how it’s done’ and most of it is just methods, so I don’t really have to make that many decisions and I never really stuck to a decision … I thought “Oh actually I think it’s this” and then went and looked and think “Oh actually it could be that”. So I never actually come to a decision, I just kind of used both sides of the argument around a point. So I don’t know, throughput accounting, there were so many different aspects that I could have put into it, so I never actually said “Oh throughput accounting is the best thing in the whole wide world”, because then you’d look at other accounting costing methods and just think “Oh this is as good” or “this is not as good”, so I never made point-blank decisions.’

If a decision is taken, ‘what would work out best’ can be substituted for the absolute knowledge that learners found did not exist. Thus Kirsty later talked about the complexity of a public sector organisation and how activity-based costing would be the ‘best method’ and ‘the simplest way’.

This growing recognition of uncertainty and of the existence of conflicting opinions in areas of uncertainty is summed up by Robert:

‘…at the end of the year (second year) with your exam and you’re thinking “right, this is correct”, but then go onto the third year and then say “Well it is correct, but there’s a lot more views”.’

Robert is still using the term ‘correct’, but doesn’t expand on what the views might be about. When he is asked how he decides on his view, he responds: ‘… the one that I find easiest, that’s what it comes down to’. Colleen’s response when asked ‘…in your heart of hearts how would you come to a view yourself’ indicates the difficulties she has in explaining how she arrived at her own view:

‘[pause] I don’t know. I mean I don’t really … I won’t think “Oh I’m right, nobody else is …they’re all wrong or anything”, that’s a hard one. I’ve never thought about it like that, but I don’t know how you …usually if everybody’s got loads of opinions then you just usually take them … everybody takes them all into account and they’re put all forward… they’re not all right or wrong, but they’re all … they all have their own strengths really. I don’t know. That’s a really hard one, I have no idea.’
Students alter their focus from acquiring to understanding and applying

In the face of differing interpretations leading to differing views, students have to draw on something other than facts in order to ‘make sense’ of the situation. This can be achieved through relating what is learnt to ‘real life’. Four students (Wayne, Holly, Luke and Robert) talked about learning in this way. For example, when he was asked ‘what is learning?’, Wayne responds:

‘What learning is?... I would probably say,… I almost wouldn’t want to use the word learning. I don’t know really, I suppose it’s maybe developing new skills and almost taking on board and understanding new information because it’s one thing to read something, it’s another thing to actually understand it and then be able to talk about it afterwards or relate it to something you’re doing or use it almost.’

Wayne’s emphasis on real-life applicability then leads to a particular ‘role’ for theory within a transitional way of knowing:

‘… there was a five stage Porter model, I really can’t remember, I think it’s speed, cost, dependability and a couple of other things that I can’t remember off the top of my head, and maybe the way they looked at them I didn’t particularly agree with. …They kind of put the five theories into different work environments so you could have a supermarket or something and they would say that speed was very important … speed was very important and it was important for, say, a supermarket to get the customers as fast as they can through the tills. But then from my personal experience because I’ve worked in a supermarket, customers don’t like to be rushed…so I didn’t always agree with the theories or … it seemed more of a theory than something that had actually been carried out in every day life. So that was the only thing that I might have argued with. (Interviewer: So you didn’t feel you had to believe it, it was just an idea and … why do you think we have these theories then really, because that doesn’t seem to relate to real life?) …maybe as a guideline I suppose. Not everyone gets hands-on life experiences, so the theories kind of give you a guideline as to what is right and wrong.’

Thus theory acts as a guideline (or authority) until personal experience can allow one to develop one’s own views on theories. However, in this case, there is still a reference to something being ‘right’ or ‘wrong’.

5.2.4 Independent way of knowing

Only one student, Robert, appeared to be moving towards an independent way of knowing, with its core assumption of uncertainty and the need to be open to new ideas. Robert recognised how he had developed over the last two years:

‘I’m probably more open to, …the way things happen, whereas before I may have been thinking … things happen in one way and maybe now I’ve understood that things can happen differently. I just have a bit more open view of life, you know, anything’s possible really. … I’m just more open and willing to do different things, and not be afraid to try things I suppose. Not being afraid of a challenge.’

Robert sees his own opinions as valid – to an extent. He values his own personal experience and distinguishes this from what he terms ‘secondary experience’, which he describes as ‘what you’ve read or something you’ve heard about’. However, he appears to have an ambivalent attitude towards his own personal authority. Thus he observes:

‘…even though I have applied …my experiences, you’ve got to be in a frame of mind even that your opinions are appreciated, that what the lecturers and tutorial tutors tell you is correct …and then you just have your own perceptions of that teaching,’
This may arise because of his perception of what is ‘permitted’ by his tutors within the educational context. Consequently, he limits his opportunities:

‘… if you start thinking outside of the box … too far outside of the box then your opinions aren’t really appreciated and you’re told otherwise.’

When asked if he does disagree with his tutors, his response indicates their authority is only partial:

‘I may do slightly sometimes, but at the end of the day they’ve had the experience and their modules have been set up the way that is best practice, it’s how it should be. So if anything I would maybe argue the situation rather than what they’re telling me. … Yes. I’ll say “Oh I don’t think that’s the way they meant it”, … but I wouldn’t totally disagree with what they say because it’s … what’s the point, because you’re arguing with a professional who’s had the experience and I’m just giving an opinion which might be totally incorrect [laugh]…’

Robert will argue the situation ie, because he has experience and knowledge of context that he values. This would seem to be moving towards a contextual way of knowing. Yet Robert also refers to giving an opinion that might be ‘totally incorrect’. Although he is deliberately disparaging himself in this instance, a sense of some insecurity is evident, as he perceives the tutor as ‘a professional who’s had the experience’. This contrasts with his openness and interest in ‘deeper questions’.

5.2.5 Contextual way of knowing

No evidence of a contextual way of knowing was found in this study. However, students referred to particular teaching approaches that would be regarded as supportive of a contextual way of knowing – and these were found to be challenging. For example, Paul talks about his learning experiences in the ‘Organisational Analysis’ module:

‘But, yes, I have to say I mean, all respect to it [the Organisational Analysis module booklet], that is making me think. I initially remember when getting this book and I was just looking through it and I was just…just thought “Oh God, more of this rubbish” and, it is making me think.’

Similarly, Kirsty refers to two subjects, ‘Auditing’ and ‘Accounting in Context’, where she should be coming to a view about things:

‘Everything in “Auditing” is just a question. Though it is quite good because “Accounting in Context” this year is, I think it’s just “Auditing” again, like a progression of “Auditing”, but you’re just asked to question everything, like, if they say it was done this way, well you say, “Well, actually was it done that way or was it done another way or are they just saying it was done that way to just cover up something else?” And it… “Auditing” actually gave me a whole different way of looking at things. Like, fair enough, this company said that their profits was [sic] X, but did they not include something that they maybe should have included? And I think “Auditing” might give me a whole new way of looking at things and I tend to question everything a lot more now. Like this year I questioned a lot more.’

Although Kirsty refers to the fact that auditing might give her a whole new way of looking at things, she has not yet moved away from a transitional way of knowing.
5.3 Linking ‘theory’ with ‘practice’: the implications of a lack of development in the cognitive aspect

Placement provides students with an opportunity to experience a ‘real-life’ professional work environment. Consequently, it is seen as providing an opportunity to integrate theory and practice (QAA, 2007b, para 4.2). It might be assumed, therefore, that such an experience would support the development of the cognitive aspect of a way of knowing. However, we only found evidence of limited integration of theory and practice. For example, students find that their prior studies provide them with a way of recognising and naming or labelling business practices. In addition, by learning about the realities and practicalities of business organisations, they returned to university with a better understanding of business environments. However, our key finding was that placement provides a range of experience that might be integrated with prior learning and lead to development of the cognitive aspect of a way of knowing but this potential is realised in only a limited number of ways.

One obstacle to the integration of experience with prior learning arose because students did not readily reflect on the application of theoretical knowledge. Students found it difficult to recall much of what had been studied in their first two years of university study. The problem with lack of recall is that there isn’t then much to reflect upon.

However, even with recall, there can be premature closure because a theory isn’t deemed to be ‘relevant’. An interaction with Holly illustrates this.

(Interviewer: ‘I mean…if you think back now to what you studied in the first and second year, do you see any of that differently now?) ‘A little bit I guess… I can’t really remember it actually. I don’t know, it is just very different in the real world. I think the same sort of underlying theories apply, but I think it depends on what type of environment the company is in. Yes. (Interviewer: So what did you do in the first year? HR [human resources] wasn’t it?) Yes. But I mean I don’t really have anything to do with HR. (Interviewer: Except that you’re one of the human resources now). True. [Laugh].’

Holly, now on her placement, does not see herself as a human resource. She has thus closed down upon an opportunity to reflect on one particular aspect of her studies.

A second obstacle was a form of ‘disillusionment’. Where there was some recall, some students expressed disappointment at the lack of connection between theory and practice. As Rudy observes:

‘Well there is definitely a big difference between theory and practices. We might have all these great models and things, but, you know, a lot of businesses don’t go: “Why don’t we just go through Maslow’s hierarchy of needs”, you know, certainly won’t call it Maslow’s, they are using an adaption of it, it’s given me a really good insight into how things are done, but the theory and the practice there is definitely a difference between it. It’s not like a … businesses don’t employ a strict way of doing things. They don’t use any models that you would find in books very often.’

He had expected a ‘strict way of doing things’. This appears to be related to an absolute way of knowing.

Tony also refers to the way in which his expectations about theories have not been met:

‘Yes, it’s shown me a different side to business. It’s shown me that my theories … not my personal theories, but theories from university, sometimes don’t necessarily work in, actually in the field, they don’t quite transfer quite correctly.’
Again, it is interesting to note Tony’s use of terminology. It appears that he expected the theory to ‘transfer correctly’, and this also appears to be related to an absolute or transitional way of knowing.

Spencer voices similar concerns about theories that he has studied, but do not appear to relate to his experience:

‘There were a **number of theories that I thought were a load of rubbish** to be honest, so, … (Interviewer: So how do you decide then under those sort of smaller scale circumstances?) …I guess you … I guess you decide from your own experience. I’ve worked for a number of different managers and a number of different professions and services and … they’ve all got their own individual style and … you can marry a theory that you’re learning at university to perhaps someone or something that you’ve experienced yourself. So, to be honest I can’t think off the top of my head anything to do with any of the theories that we’ve learnt, **but there were certain ones where they just wouldn’t work in real life.** They’re theories, you know they’re fine on paper, but you couldn’t put them into practice.’

Spencer and Tony’s comments suggest an absolute/transitional way of knowing, which appears to lead to a focus on the **difference** between theory and practice, rather than a reflection on the role of theory and its relationship to practice. Students have the opportunity to question this disparity between theory and practice, and could move on towards an independent way of knowing. But if they do not take this opportunity to question it, this could result in disillusionment or dismissal of theory, as in the instances described above.

It was apparent from the interviews that the majority of the students interviewed made significant achievements during their placement. This aspect will be discussed in the following section. However, if it is assumed that these students should be well able to enquire critically into practice and the relationship between theory and practice – a central element in coming to develop a reflective capacity – then it appears that this is a potential that remains to be realised.

### 5.4 Development in the inter and intrapersonal aspects

Students developed significantly in two areas: interpersonal and intrapersonal. This arises 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.

#### 5.4.1 The placement context: students have to take responsibility for their own learning and performance

When the students were asked to identify and comment on their most significant learning experience while on placement, the majority referred to the need to take responsibility: for their learning and performance. As placement employees, they felt that they ‘had to deliver’ and this contrasted with their experience at university. Rachel describes this sense of responsibility:

‘I think at work you can actually see where it’s going… the outcome will affect something …. whereas at uni you just plod along and if you don’t do it then it’s not a real problem.’

As Rudy observes, this responsibility is not just to the firm as a whole, but to colleagues as well:

‘I think there’s definitely a bit more pressure, a bit more pressure in the workplace than I would have said in the classroom. Different pressure because, yeah, it’s different, it feels different, like obviously having to do a piece of work and get it in for somebody else. If you don’t, you’re going to sour your relationship with that person.’
In most cases, the students perceived themselves as employees who were left to just ‘get on with the job’, and therefore a balance had to be struck between asking for help and not being a constant distraction to co-workers. In addition, students were often expected to take on additional responsibilities when their line managers were away, and use their initiative to deal with any issues which arose. Rachel emphasised the need to get on with the task and not always rely on others:

‘I think doing things for yourself and not always relying on other people, they’ve got their own things to do. So it’s ensuring that you do things on your own, you do it off your own back and things like that to do it. Also communicating with people yourself, … my manager was away for a week, so I was doing some of the contracts and there was a problem with one of the contracts, so people came to me to try and sort it out. So I had to phone up the different people and try and sort it out that way, … that was about three weeks after I’d started … so it all worked out.’

Similarly, when asked to describe her most significant learning experiences, Joanne observed:

‘Learning experiences? I think being left on my own I learnt the most, especially with so many things going on at the same time, you have no choice but to act on it. (Interviewer: So did you feel a bit left in the deep end?) No, no, not at all. …X [her manager] was contactable although you wouldn’t want to do that when she’s on holiday and I always had Y [head office] to back me up if I did need any help, so I wasn’t completely on my own. But at the same time I was in this… office, so, I think … yes, being here on my own really, and dealing with things and acting as quickly as possible [laugh], yes.’

The experience of successfully coping with challenging, unfamiliar situations helped students to develop their confidence, enabling some to actively seek increasing responsibilities and leadership roles in the organisation. These included leading the discussion in meetings, being in charge of projects or departments and seeking promotion. Two students acknowledged making major mistakes when carrying out their responsibilities or when confronted with unfamiliar situations, but they were able to reflect and learn from these less positive experiences.

5.4.2 Developing interpersonally: through a range of changing relationships with others

This was a striking aspect of the placement experience and a strong theme among the students interviewed. It would have been possible, looking at the experiences described below, to have categorised them as the development of ‘communication skills’. However, what unified all of these experiences was the fact that students were finding themselves undergoing a series of changing relationships with others. These ‘others’ might be other employees, colleagues, different levels of managers, and customers/clients.

One aspect described by the majority of students related to the way in which they were now coming into contact with a wide range of people they had previously not encountered. This exposure to ‘everybody else in the world’, as described by Joe, posed issues and problems for students. A major issue was the need to develop the ability to relate to a range of different people. For Rudy, this meant working out what to say to the ‘security guy’:

‘And when you’re in the working environment, …you don’t talk about certain things and so I found it quite a hard adjustment… finding topics that I can talk to people about because I mean, for the first two months I’ve been trying to work out a conversation I can have with the security guy, because I don’t…, because he’s not interested in what I’m interested in. Those that I mention, he’s like “Mmm, not really”, you know. So, yes, it’s a bit of a learning curve in that sense.’

Emily, in her role, found that she was meeting people she would not usually come across: all ages, all nationalities. However, even where the range of people was more restricted, students still commented on the need to relate to other individuals. Thus Wayne comments:
‘...although my department’s relatively young I’m still … I would assume a good four years maybe younger than anyone else in the team and on top of that most people that I go and work with or meet people outside again, I’m probably … well I’m not even half the age of most people, so it’s very different … it’s a different mindset I think. Maybe the way you talk and interact with people … different generations, is completely different.’

He went on to describe how he had started to read a daily newspaper in order to be able to participate in conversations with colleagues about topical issues.

Students described a range of different types of interaction with others. These included:

- persuasion (involving empathy and assertiveness);
- managing expectations (when one is unable to deliver, when the customer/client is in the wrong, when the student is in the wrong);
- reassurance;
- appeasement;
- pacification;
- negotiation;
- exchanging opinions;
- asking questions without losing face;
- obtaining information;
- conveying bad news;
- representing others;
- standing up for oneself;
- making presentations (conveying information and opinions, leading discussions); and
- liaison.

The students spoke most fluently about these experiences, and it was obvious that the experiences had made a significant impact on them. The nature of the experiences was such that successfully ‘coming through’ led to an increase in self-efficacy (Bandura, 1995) – that is, a growing belief in their ability to act effectively and succeed within a situation. This is discussed further in the following section.

5.4.3 Developing intrapersonally: through a changing sense of self

Almost all the students found that they developed in ‘confidence’. Although they commonly used this term to express their sense of change, the development of such confidence was linked to a variety of experiences. Joanne refers to a developing sense of confidence that embraces the ability to accept that she may make mistakes. For Holly this has been profound and she expresses her amazement at her achievements:

‘I’ve got much more confidence I think as a person. I think I really have… I think it’s changed me a lot. I don’t know, not that I didn’t believe in myself, but … when I do look back on the things that I’ve done I can’t [laugh] quite believe that I’ve done that … When I was at uni I was thinking “God, …I don’t know how I’m going to do any sort of work, I don’t have a clue really what the outside world is like”, and then … I don’t know, …then just dealing with people on a day-to-day basis it gives you … I think my social skills are sort of upped a bit and… you learn … you just learn from everyone and I think that’s just changed the way that I am. I’m just a more confident person.’

Where an employer or co-workers have confidence in a student, it rubs off on the student. John was asked to train a new colleague in the use of Excel and observes:

‘I mean it was all basic stuff to me, but to someone who’s never used it or really used the program in-depth, …so that was … that was learning for her, but obviously for me as well. … it gave me confidence in the fact that obviously my team knew that I could do this. They felt confident in me to be able to teach her all the relevant stuff and then … so I spent the afternoon with her taking her through all the stuff…and I think we both got something from it … I found that good, you know.’
The development of the interpersonal and intrapersonal areas was quite striking and often they were closely inter-connected. Developing the ability to prioritize involved several of the intra and interpersonal aspects. Students described this in a variety of ways and the following list of features brings out the complexity of what is involved:

- An ability to identify personal goals
  - an ability to set personal wishes on one side (deferred gratification)
  - a sense of perspective concerning ‘success’ or ‘failure’
  - learning patience.
- Knowing one’s capabilities and what can be achieved within a time span.
- An ability to adapt to changing work goals/demands.
- An ability to say ‘no’ (assertiveness)
  - managing the expectations of others
  - dealing with pressure.
- Accepting ‘failure’ or mistakes.

These comprise a complex set of interacting aspects. To manage these successfully is, indeed, to ‘grow up’. A longer extract is provided here as Wayne’s account highlights the variety of what is included in this complex phenomenon.

“It’s strange … I think I’ve definitely grown up a lot over the last eight months now. Yes, more grown up, an awful lot and you just think about things differently, and things that may have seemed important before or crucial are now just trivial and they’re not big deals … (Interviewer: Can you give me an example?) … well looking back to making the presentation again, that was like a real “Oh my God!” and now it’s like … I still would be nervous and I would prep myself, but it’s not the end of the world, it’s not a big deal. And also when I first went to work … say, like just missing things and social things … “Oh won’t be able to do this, won’t be able to do that”. Now well if you miss that one because of something else, there’ll be another chance, another opportunity, just those sort of things. (Interviewer: Social’s not quite so important?)... Yes, that’s right, yes. You have to do what you have to do, and before it would be like terrible. … my mindset would have been “I can’t do any work on a weekend” or “I can’t work after these hours or those hours unless I have to”; if something’s got to be given in obviously you’ve got to put the time. Whereas now from working … I mean when I first started on my placement it was “Well I’m there till five, as soon as that clock hits five I’ll be out of that door”. Now it’s like “I don’t particularly want to be here, but you’ve got to do what you’ve got to do”. So I mean on Tuesday I didn’t finish until seven and that was a bit of a killer, but at the same time I think ‘Well I’ll benefit from the hours later on, I can take time off’, and it’s just pluses and minuses all the time, so it’s more the bigger picture I think.’

5.5 What leads to the improvement in academic performance of placement students?

As discussed in section 3.3, students who undertake a work-based placement achieve better academic results than those who do not (Gomez et al, 2004; Mandilaras, 2004; Rawlings et al, 2005; Surridge, forthcoming). The findings of this study suggest that the relative improvement in academic performance achieved by placement students in their final year at university seems to arise, not from a development in the cognitive aspect (beliefs about knowledge),16 but from a developing sense of self (greater intrapersonal

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16 As in the case of the ICAEW examinations, undergraduate examinations seek to assess a wide range of technical knowledge, as well as application and higher skills. It is possible for students to perform well without fully demonstrating their development in higher skills. The POB (2005, p23) acknowledges that there is a problem in developing appropriate methods to fully assess deep levels of understanding within professional accountancy education.
contribution) that leads to a more focused application towards their learning. There was a strong motivation to achieve a good degree classification and consequently students organised their own learning so as to closely meet assessment requirements.

Students’ motivations and attitude towards their learning environment (both placement and university) created a context for the effective application of effort but which was not supportive of the cognitive aspect of reflective capacity. The key aspects of this context are described below.

5.5.1 Extrinsic motivation: a focus on obtaining a business-related qualification and a ‘good’ degree

Motive is central to an understanding of the meaning that students attribute to a situation or context. The majority of the BABS students who were interviewed indicated that the prime reason for their choice of degree course was in relation to possible career paths. The BABS degree provided a broad business knowledge base and did not prematurely close down their options in relation to future career paths. Paul provided a good example of this type of reasoning:

‘Business Studies as being the more open degree and also Business Studies, as opposed, to “Accounting”, “Finance”, and “Marketing” is also more broad, so, yeah, I’ve gone down the business route, but I haven’t yet specified what I’m going to do at the end of that and I feel, with the addition of professional qualifications, I can select my route. So it’s a kind of a way to go, business route, not close my options too much, but it stemmed from also kind of favourite subject back in school as well, I guess. It was something I was naturally good at.’

In the case of the BAAF students who were interviewed, the reason for their choice of degree course provides a contrast with that described by the BABS students. They wanted a good business-related degree that was more specific and more focused. They were also influenced by their intention to pursue a highly regarded professional accountancy qualification after completion of their undergraduate studies. This is summed up best by John:

‘I’ve never had a problem working with numbers ever since I was at school. I went through ‘A’ levels, did maths and that, and never found it to be particularly troublesome … and because obviously accountancy is business-based I wanted to work … get a business qualification rather than doing something vague like business studies which is pretty much … you know you can go into anywhere then, rather than specifying one area and especially as it will help me with my professional qualification because I get lot of certain exemptions…’

In addition, in relation to career path, an overriding issue for practically all the students in their second and final years was the need to get a ‘good’ degree, with a consequent strong focus on meeting assessment requirements. Students described increasing engagement in their studies after their first year and a steady sharpening of focus, culminating in an all-out effort in their final year.

The final year is about getting a 2:1 degree classification:

‘So I would love to get … I want to get a 2:1, so any higher is a bonus, but I’d have to work very hard I think because there are lots of my subjects that are low … like ‘Finance’ being 50, so…Yes, I’d like to end on a 2:1.’

The need to obtain a ‘good’ degree was a recurring theme in students’ comments during the interviews, and this inevitably meant that students were highly attuned to assessment requirements.
5.5.2 A strong focus on the organisation of learning and attention to the requirements of assessment

This strong focus arises from the extrinsic motivation described above. Students, when asked to describe their most significant learning experience, tended to talk about the organisation of their learning rather than about an intrinsic interest in what they had learned. Effort was directed primarily at those activities which were rewarded by assessment marks, rather than at topics or subjects they found most interesting.

Indeed, most of the placement students might be described as highly efficient and effective learners in their final year at university. The theme of a more focused application towards learning was the strongest to emerge from the interviews. It is clearly connected with the strong extrinsic motivation that students have to do well in their final year, and with their increased confidence arising, in part, from inter and intrapersonal development, and also from a growing sense of self-efficacy. Thus it is highly likely that this contributes to an improvement in academic performance in the final year.

This focused application to learning was evidenced in most students’ comments and was usually expressed with considerable conviction. The central change that students identified about either their imminent, or actual, return to university was their intention to work hard and with more focus. For each student this has a particular character and flavour. For Holly, the final year is the ‘most important year of her life’, and this is a backdrop against which she discusses how she may deal with it:

‘I think I sort of hype myself up about it because it’s the most important year of my life [laugh], but I am a bit worried and also I’m glad that I’ve done this placement because I’ve got into a routine now of getting into work at half-eight and finishing at half-five or whatever, so I’m going to try and apply that to uni.’

Leo, having already started his final year, explicitly refers to the fact that his motivation has changed, and he too refers to putting in the hours, otherwise he feels that he’s ‘wasting valuable time’:

‘I have been more self-motivated this year. I think my placement last year helped me to do that because in the second year, I mean the first year … well forget about it to be honest. It was, you know, I didn’t do as much uni work as I should have done and last … the second year I think I made up for that, but, this year … I’ve definitely started working more in the mornings and I’ve tried to carry on getting up early to get university work done and things like that.’

Later in his final year, Leo confirms that he has more or less adhered to this more disciplined regime:

‘I don’t know why, I feel guilty with myself, really, sometimes I don’t need to be out of bed before 10 , but it just feels like you’ve lost some of the day and you’re not going to get that back’.

Wayne expresses similar sentiments, and also refers to the fact that his concentration span has improved:

‘…first thing to begin with is just the amount of time in the day … the number of hours I can concentrate on something. I know it sounds silly, but I used to find like going from lecture to lecture to lecture, say maybe three consecutive lectures, by the time you reach the third one my concentration span is almost just switched off, … at work, you’re just doing things which is slightly different, but I am able to sit there for eight hours a day and constantly do things and not feel “Oh shall I go and do this or shall I go and do that?” I’ve got into a routine of waking up earlier as well which should help [laugh]. There’s an extra two or three hours in the day now, especially in the mornings.’
Luke uses the term ‘work ethic’ to describe the attribute he has acquired during placement and that he now applies at university. Whereas Rachel comments that she is now ‘more focused and do more off my own back rather than thinking “that’s what I have to do” and that’s it’.

5.5.3 Lost opportunities for reflection and the development of intrinsic interest

This focus on the requirements of assessment which works well in the final year, in terms of achieving a good degree, has implications. In particular, it means that opportunities to reflect more widely are neglected. It also means that opportunities to develop an intrinsic interest in what they are learning, as opposed to an instrumentalist endeavour to obtain a business-related qualification are not taken. Consequently, students appear to place less importance on non-assessed work.

For example, students were provided with the opportunity to develop their reflective skills during their placement year. They were expected to compile a placement portfolio, for which marks were not awarded, though documentation relating to the portfolio had to be completed in order to pass the placement. Their portfolio activities required them to undertake an initial audit of their existing skills and knowledge and to state their objectives in relation to their development in these areas. These were then reviewed at the mid-point and end of the placement. Within the interviews, none of the students referred to this exercise or discussed how their placement experience helped to achieve those objectives. It would appear that the students may have adopted ‘recipe following’ (Boud and Walker, 1998) where ‘elements of modes of reflection are turned into checklists which students work through in a mechanical fashion without regard to their own uncertainties, questions or meanings’ (p192). Consequently, this is a lost opportunity to reflect on their learning experiences or on the integration of theory and practice during their placement.

The extrinsic motivation described above also explains, to a great extent, the lack of response and a lack of fluency when students were asked to talk about particular aspects of their learning. They found it difficult to recall what they had studied in their first and second years. The fact that the first year does not ‘count’ in assessment terms and the second year counts for only 25% towards the degree classification is a further contextual feature that is significant in terms of their focus on assessment. Thus it is not surprising that there was a marked lack of response to questions about whether students encountered varying points of view. Our research interest was in identifying students’ ways of knowing. However, an intrinsic interest in knowing as an end in itself did not appear to be a central feature in the students’ approach to learning.

5.6 Conclusions

This chapter has provided evidence to support our central finding that students develop their reflective capacity during placement. However, as has been described, we found that development occurs in only two of the three areas: the inter and intrapersonal. There is little corresponding development within the cognitive aspect. This has major implications for students’ ability to develop fully the reflective capacity that underpins the exercise of professional judgement and ethical awareness.

Within the interviews it became apparent that contextual features arising from student motivations within a UK business studies and accounting degree programme were significant themes that affected the ways in which ways of knowing were manifested. As discussed in section 4.3, context is a central issue within a research project of this nature. Baxter Magolda (1992, p191) stresses the social constructivist nature of research into ways of knowing, and acknowledges that this raises issues concerning the ‘transferability’ of conclusions. She recognises that the perspectives generated by the
University of Miami students cannot be assumed to be applied within other contexts. We were able to identify ways on knowing in our study. However, we also found that their development was affected by themes that appear to arise from the particular contingencies of a UK business studies and accounting degree programme.

Within the interviews, four contextual aspects of the students’ experiences emerged as being central to the way in which they viewed their university and placement experience. These did not arise as a consequence of direct questions contained within the interview protocols. They either arose (in one form or another) as a natural follow-up question within the interview, or students volunteered the information during the course of discussion. Thus observations were obtained about these aspects from most, but not all, students. These contextual features are:

- Extrinsic motivation – a focus on:
  - obtaining a business-related qualification
  - a good degree
  - a positive attitude towards placement as career enhancement.

- A strong focus on the organisation of learning and attention to the requirements of assessment.

As we have seen in section 5.5.3 above, these contextual features are associated with a lack of development in the cognitive aspect and of lost opportunities to reflect and develop an intrinsic interest. They are also linked with the unquestioning attitude to assessment discussed in section 5.2.1. Overall, these contextual features are associated with a lack of development in an area central to the development of a reflective capacity.
6. The implications of these findings

6.1 The relevance of these findings to the education and training of ICAEW students

The findings of this research study indicate that work-based placement learning has an important role to play in the development of a reflective capacity. It also appears to contribute to improved academic performance in the final year of students’ undergraduate studies. However, the latter arises from a development of interpersonal and intrapersonal, rather than cognitive, aspects. Consequently, it would appear that there is the potential for placement learning to make an even greater contribution to undergraduate education. Clearly, this is of direct interest to the ICAEW, whose approved training employers (ATEs) recruit a significant number of graduates with business-related degrees.

In addition, these findings are also likely to be of interest to those involved in the training of ICAEW students. There are three striking similarities between the context of learning and the potential implications for student behaviour in the final year of a degree course and within the professional training contract. These include:

1. Highly motivated students whose main objective is to achieve a high status business qualification by perfecting their examination technique rather than an intrinsic interest in accounting or professional development.

   The Professional Oversight Board (POB) has expressed concern regarding the strong focus on examination success within accountancy firms (POB, 2005, p22). The trainees who met with the Board confirmed that examination technique was a significant focus of their training.

   The POB also commented on the motivations and attitudes of accountancy trainees, and their lack of identification with professional values. The Board considers it important that:

   ‘new trainees have an early understanding of the importance of the accountancy profession to the public interest. While a full identification with the profession will not happen instantly, from the start of their training new entrants need a better grounding in what the profession stands for. We consider there is evidence that this understanding is often weak. Without a good understanding of the profession, we are concerned that trainees are unlikely to develop a full commitment to the spirit of the profession’s ethical values and codes of conduct.’ (POB, 2005, p26)

   The POB goes on to make a recommendation for trainees nearing qualification:

   ‘They should have a well-rounded understanding of the importance of the accountancy profession to the public interest, including a strong foundation in the values of the profession and practical aspects of how these relate to the needs of users of accounts including investors in the capital markets (that is the mechanism for the provision of finance to business and the protection of those who supply it). …We consider there is evidence that this understanding is too often inadequately developed during training and in our view this can lead to a weak foundation for an adequate commitment to the profession’s values and codes of conduct.’ (POB, 2005, p26)

2. A consequent strong focus on assessment requirements and much less attention to learning opportunities that are perceived as not directly related to assessments.

   During their training contracts ICAEW students are expected to review their progress in developing the IPD skills and knowledge at the different levels. However, as this may be perceived as being not directly or immediately assessed, they may be adopting the same
3. Weaknesses in ability to draw on prior learning

It is acknowledged that some ICAEW students have difficulty in drawing on prior learning. For example, the ACS November 2007 examiner's report (ICAEW, 2009b, p9) highlighted that many weaker candidates were unable to correctly reverse an existing inventory provision – technical knowledge which should have been acquired in their Professional Stage Accounting module. Other observations by the ACS examiners in respect of weaker candidates highlight the preparation of ‘random /standard ratios which were not appropriate and which in some cases provided no indication of basic understanding of either income statements or balance sheets’ (ICAEW, 2009d, p7) and ‘weaker candidates let themselves down by forgetting basic knowledge or remembering it but then using it clumsily’ (ICAEW, 2009e, p8).

The similarities between the two learning contexts (ICAEW training and university) and student behaviour suggest that there may be an unrealised potential to effectively develop reflective capacity either in relation to professional judgement or professional values. Based on our discussion above, we consider that the findings of this study can therefore inform the development and refinement of the work-based ‘new ACA’ framework for ICAEW students.

6.2 The implications of these findings for the design of the ICAEW learning environment

If students are to develop a reflective capacity, they need to learn and work within an environment that will support such development. Such an environment would have two key features. Firstly, it should provide a framework within which students are expected to take central responsibility for their own learning and development of their own professional identity. Secondly, it should be an environment in which students are supported and encouraged to be more observant of their own practices and that of others. Such an environment can be provided by action at three levels:

6.2.1 Colleagues, managers and partners act as ‘role models’ and ‘fellow professionals’

Traditionally, a great strength of the ICAEW training contract has been its provision of a learning environment in which the audit/consultancy team or departmental structure has provided excellent opportunities for learning from, and with, one’s peers and managers. However, in many organisations, changes in structure as well as time and financial pressures may mean that this no longer operates as effectively as it might.

Students, aided by colleagues, could be expected to be much more observant of their own practices and that of others in their work environment. Student engagement in this activity would be enhanced if colleagues could more effectively role model and make explicit their thinking around situations requiring the evaluation of evidence and use of judgement. Task (and context) -related reflection should be conducted by students during, and immediately after, the completion of an assignment. These could be discussed with colleagues while the experience is still fresh in their minds, or documented in a reflective log which could be used to support the completion of the students’ IPD logs. In particular, we would recommend that seniors, managers and partners could draw on some of the perspectives provided in this report to ‘listen’ to their students. In particular, is a student exhibiting an ‘absolute’ or ‘transitional’ way of knowing rather than an ‘independent’ or ‘contextual’ way of knowing?
Implementing such practices has the potential to create a richer working and training environment as individuals reflect and learn from past experiences. This can then inform their practice when they experience new and different contexts in the workplace. This would underpin the stated aim of the ACA qualification, which is ‘to ensure all newly qualified chartered accountants have the technical and professional skills to begin their career and from which to build their ongoing professional development’ (ICAEW, 2009f, p3).

6.2.2 Approved training employers (ATEs)

Within their ATEs, students could take more responsibility for choosing, and managing, their pathway to qualification via formal assessments and work experience. Ideally, this would involve them in the choice of an appropriate examination qualifications pathway that would appropriately match/support/integrate their work experience or vice versa. The integration of work experience with study for examinations is essential if we wish students to develop a deeper understanding and be able to link these two aspects of their learning. We recognise the problems implicit in this for ATEs but a starting point might be for ATEs to consider what opportunities for choice and decision making are available to the student.

6.2.3 The ICAEW

In the short term, it would be beneficial to enquire more closely into the student and manager experience of using the IPD toolkit. In particular, it would be informative to identify how it is being operated in practice and the extent to which it supports professional development – and to what extent might it be a ‘recipe following’ exercise.

In the medium term, since assessment is a key driver for students, consideration should be given to making more explicit links between subject areas at the Professional Stage with the students’ work experience. To support this, the use of small case studies in Professional Stage learning materials could be increased, and more consideration given to incorporating problem-based learning.

In conclusion, having identified the relevance of the findings of this study to the ICAEW and their implications for the training and education of its students, this now provides an appropriate context for interested parties and stakeholders to contribute their responses to the issues raised.
7. Directions for future research

The value of the findings from this project arise from the overall picture that they provide of the student experience of work-based placement learning and its relationship to the development of a reflective capacity. However, learning and professional development is a highly complex phenomenon. It would be highly unusual that the findings of just one research project could make a definitive contribution. More usually, projects confirm prior findings within new contexts, support related findings and are able to support tentative conclusions for changes in practice. Research projects also make a contribution to knowledge when they identify phenomena that would benefit from further research.

We consider that there is value in conducting further research in specific areas:

- There is relatively little research into the ways in which students ‘take responsibility’ within the workplace. Eraut (2005) highlights variation in the way in which responsibility is assumed during the training contract. However, his work requires further development to elucidate the meanings, or lived experiences of ‘responsibility’ and its relationship to the development of a reflective capacity.

- The interviews tapped into students’ professed beliefs about knowledge. A key finding was that students found it difficult to recall and talk about their prior studies. Consequently further research is required into students’ enacted beliefs. This may involve the use of think-aloud protocols and retrospective interviewing to identify the nature of how students think about knowledge as they work on a task.

- Understanding the nature of theory and practice and the ways in which they interact underpins professional development. There is relatively little research into this and further interview-based research is required into the meanings that educators, work place managers and students attach to the terms ‘theory’ and ‘practice’.

- Motivation plays a key role in how students view their learning environment. Yet the motivation of university students and ICAEW trainees has not been extensively researched.

This is clearly an area where further research is needed into the nature of student motivation within business and accounting education and training.
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