DEVELOPING A REFLECTIVE CAPACITY: INSIGHTS FROM WORK-BASED LEARNING

Ursula Lucas, University of the West of England
Phaik Leng Tan, University of the West of England
March 2009
DEVELOPING A REFLECTIVE CAPACITY: INSIGHTS FROM WORK-BASED LEARNING

Ursula Lucas, University of the West of England
Phaik Leng Tan, University of the West of England
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). The capacity to reflect underpins the exercise of professional judgement and ethical awareness and is an essential part of professional life.

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) show that students’ progress in developing a reflective capacity is enhanced when they have to: make major independent decisions and benefit from work and leadership experiences where they have to resolve conflicting views, whether their own or others. 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.

A way of knowing comprises an individual’s beliefs in relation to three areas/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.

Finally, 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 considering their work-based learning experiences in 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.

A review of the Advanced Case Study (ACS) examiners’ comments for both the July and November sittings from 2004 to 2007 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.’ (ACS November 2007, 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.’ (ACS, July 2007, p6)
2.3 How do ways of knowing affect the way in which a student learns?

Students' ways of knowing act as a lens through which they view the world. Thus, irrespective of how one might objectively describe a learning environment (lecture, seminar, or work situation), a student will be predisposed to see a situation in a particular way. The table in the Appendix shows how students’ perceptions of these key aspects and their approaches to learning vary according to their way of knowing.

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.

Ways of knowing thus frame the way in which a student views the learning environment. The development of a reflective capacity might thus be an aim of higher education but, dependent on a student’s way of knowing within business and accounting, receptivity to this aspiration is likely to vary. 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. As stated above, the development of a reflective capacity will require that a student moves from an absolute way of knowing towards a contextual way of knowing.

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

Baxter Magolda’s research, a large-scale interview study with 101 students across a variety of subjects, 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.

Figure 1: Ways of knowing by year (data taken from Baxter Magolda, 1992, p70)

We use the term ‘educator’ here to embrace both lecturer and/or workplace supervisor/mentor.
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.

2.5 What are the characteristics of contexts that might support the development of a reflective capacity?

As discussed above, the development of a reflective capacity involves issues of identity and beliefs about knowledge. Thus change is not likely to be straightforward. Any challenge to deeply-held beliefs can lead to denial, anger or alienation. Thus change is most likely to occur in a situation which is challenging, yet supportive. Baxter Magolda found that a move towards an independent way of knowing occurred after graduation (in Year 5) for most students. She identified several changes that were likely to support moves towards independent ways of knowing. These include moving to new environments such as employment, studying as a postgraduate or taking part in voluntary activities. Working in such environments can reinforce self-confidence and self-efficacy. Self-efficacy has been described as ‘...beliefs in one’s capabilities to organise and execute courses of action required to manage prospective situations’ (Bandura, 1995, p2) ie, the belief in one’s ability to succeed in a particular situation.

It would appear that post-graduation environments (or extra-curricular activities during undergraduate study) might promote the interpersonal and intrapersonal development required to support a move towards an independent way of knowing. Environmental features that support a growing self-efficacy include: the organisation and evaluation of one’s own work, the need to evaluate multiple perspectives and to take independent decisions. Thus an assumption underlying the design of this research study is that cognitive, interpersonal and intrapersonal development is more likely to be stimulated within a work-based context rather than in an academic environment. This leads us to our research aims and objectives.

3. 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. Research approach and context

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 Briefing. Further details about this strand are reported in Lucas and Tan (2007). The second strand of research involves an enquiry into the nature and

---

2 No large-scale research study has been conducted within the United Kingdom.
development of students’ reflective capacity, using interviews to explore their ways of knowing and their experiences during their year-long work-based placement.

Interviews were conducted 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 students were from the Business School within a post-1992 UK university where the Business Studies undergraduates had to undertake a work-based placement as part of their course, while the Accounting and Finance undergraduates had the option of whether to undertake a work-based placement after completing their second year studies. Notwithstanding this, those opting to undertake a placement represented a range of academic achievements and work experience backgrounds.

The Business School comprises a community of more than 3,000 students and 150 staff. In its most recent review the Higher Education Council for England rated the teaching as ‘excellent’, a rating which was reconfirmed following a detailed inspection by the Quality Assurance Agency, which awarded the Business School 23 points out of a maximum of 24. The Business School’s degree programmes place an emphasis on the development of a reflective capacity, and seek to highlight and link the theories and concepts encountered in the classroom with real-life practices in the business environment. This is achieved through the use of a variety of teaching and learning approaches (such as case studies, visiting speakers, reflective learning journals, research projects). This is integrated with a variety of assessments which include in-course assignments (eg, analysis of case studies, production of management and consultancy reports, individual and group presentations), as well as time-constrained interim tests and year-end examinations.

The interviews, based on the Baxter Magolda interview protocol, were semi-structured and generally lasted an hour. Students were asked open-ended questions about their experience at university and on placement. The aim was to allow the student’s own frame of reference to emerge since it is not always easy to ascertain implicit or tacitly-held beliefs. The analysis of the interviews involved in-depth examination of the student experience.

5. Key findings

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 inter and intrapersonal. There is no 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.

These findings are discussed in detail opposite.

---

1 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 ie, to think critically about their experiences and their learning.
5.1 A lack of development in the cognitive aspect

There was little development of cognitive beliefs 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’.

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.

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 about 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. ... 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 decision.’

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.

Only one student 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. Robin 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.’

However, while Robin recognised his developing openness, he goes on to refer to the danger, in class, of ‘giving an opinion which might be totally incorrect’.

* The names, but not the gender, of students are changed to ensure anonymity.
No evidence of a contextual way of knowing was found. 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 experience of organisational analysis:

‘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. It is making me think.’

Similarly, Kirsty refers to two modules, ‘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.

5.2 Linking ‘theory’ with ‘practice’: the implications of a lack of development in the cognitive way of knowing

Placement provides students with an opportunity to experience a ‘real-life’ professional work environment. It is seen as providing an opportunity to integrate theory and practice (QAA, 2007, para 4.2). We found that placement provides a range of experience that might be integrated with prior learning and lead to cognitive development 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.

(Holly: I mean are you finding … 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. 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 further below. 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.

5.3 Development in the inter and intrapersonal aspects

Students developed significantly in two areas: interpersonal and intrapersonal. One might well expect that students will emerge from their placement experience as more mature and experienced individuals. The contribution of this research study lies in the analysis of how this is represented within these two areas. This development 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.

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.’
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.

The development of the interpersonal and intrapersonal areas was quite striking and often they were inter-connected. Developing the ability to **prioritise** 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 and the ability to manage this reflects the extent to which students ‘grow up’ during their placement.

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

As indicated above 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 their cognitive beliefs, but from a developing sense of self (greater intrapersonal contribution) that leads to a more focused application towards their learning. There was a strong motivation to achieve a good degree and consequently students organised their own learning so as to closely meet assessment requirements.

Consequently 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. There were two key aspects to this.

1. Extrinsic motivation for studying for a degree.

   Students are motivated less by intrinsic interest in their studies and more by extrinsic motives. These include: a determination to obtain a good general business qualification, a positive attitude to placement in terms of giving them a career advantage and a strong commitment to obtaining a good degree classification ie, at least an upper-second class honours degree.

---

1 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 Professional Oversight Board (POB) (2005, p23) acknowledges that there is a problem in developing appropriate methods to fully assess deep levels of understanding within professional accountancy education.
2. A strong focus on the organisation of learning and close attention to the requirements of assessment.

This arises from the extrinsic motivation referred to above. Students, when asked to describe their most significant learning experience, tended to talk about the organisation of their learning rather than about 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. The theme of a more focused application towards learning was the strongest to emerge from the interviews. It is clearly connected with the strong motivation that students have to do well in their final year, and their increased confidence arising, in part, from interpersonal development, but also from a growing sense of 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 ten, 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’.

This focus on the requirements of assessment which works well in the final year, in terms of achieving a good degree, means that 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.

6. 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 authorised 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 approach described by the undergraduates in this study, labelled by Boud and Walker (1998) as ‘recipe following’.

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 examiner’s report (November 2007, 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 (ACS November 2006, p7) and ‘weaker candidates let themselves down by forgetting basic knowledge or remembering it but then using it clumsily’. (ACS July 2005, 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.

7. 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:

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’ (ACA Advanced Stage Syllabus, 2009, p3).

2. Authorised 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.

3. 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.
8. 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.
<table>
<thead>
<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><strong>Role of learner</strong></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><strong>Role of peers</strong></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><strong>Role of educator</strong></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><strong>Assessment</strong></td>
<td>Provides vehicle 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><strong>Nature of knowledge</strong></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’s Epistemological Reflection Model (Baxter Magolda, 1992, p30, amended)
References


About the authors

Professor Ursula Lucas is a chartered accountant and Professor of Accounting Education at the Bristol Business School, University of the West of England. Her research interests include: the student and lecturer experience of learning and teaching introductory accounting; students’ perceptions of key skills development; and the introduction of reflective practice within the curriculum. Ursula currently serves as Senior Associate Editor for *Accounting Education: an International Journal*. In 2001 she was awarded a HEFCE National Teaching Fellowship for excellence in teaching. In 2008, she was accepted as a Senior Fellow of the Higher Education Academy. Further information about her research and activities is available at http://www.uwe.ac.uk/bbs/acad/accfin/lucas.shtml

Dr Phaik Leng Tan is a chartered accountant and Principal Lecturer at the Bristol Business School, University of the West of England (UWE). In her role as the Director of Undergraduate Accounting and Finance (A & F) programmes, she has been responsible for developing placement and career-enhancing opportunities for A & F students, and has contributed to UWE’s ‘Developing Undergraduate Skills and Capabilities’ project and its implementation in the A & F programmes. Research interests include accounting specialists’ and non-specialists’ perceptions of the meanings of key financial terms, and the development of reflective practice among undergraduates. In 2008, she was awarded a grant by the Higher Education Academy to investigate the learning and developmental experiences of business and accountancy graduates in the first year of their professional accountancy training programme. Further information about her research and activities is available at http://www.uwe.ac.uk/bbs/acad/accfin/tan.shtml

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.