



**UNIVERSITY OF  
STIRLING**

**Institute of Education**

**Susan Elizabeth HAMILTON**

**M.Acc., C.A.**

**Accounting for Identity:  
Becoming a Chartered Accountant**

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## **Dedication**

This thesis is dedicated to the memory of my father, Ronald Duckworth.

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# **Accounting for Identity: Becoming a Chartered Accountant**

| <b>Contents</b>   | <b>Page Number</b> |
|---|--------------------|
| <b>Abstract</b>   | <b>6</b>           |
| <b>Chapter 1 – Introduction: The Eagle</b>                                      | <b>7</b>           |
| The Hunt  | 8                  |
| The Capture   | 14                 |
| The Landing   | 18                 |
| <b>Chapter 2 – The Hunt for Literature: Being Birds and Owls</b>                | <b>21</b>          |
| Professions, Professionals and CAs  | 22                 |
| Competences, the Accounting Professional and CAs                                | 29                 |
| Professional Identity: becoming and belonging                                   | 36                 |
| Research on Accounting Professional Identity                                    | 42                 |
| Being Birds and Owls in Accounting for Identity                                 | 49                 |
| <b>Chapter 3 – The Hunt for Method and Methodology: Being Beavers and Hawks</b> | <b>51</b>          |
| Finding the Way   | 52                 |
| Evolving Methodology  | 57                 |
| Theoretical Orientation   | 72                 |
| Analysis  | 80                 |
| Being Beavers and Hawks in Accounting for Identity                              | 84                 |

|   |            |
|---|------------|
| <b>Chapter 4 – The Capture: Discovering the Themes</b>  | <b>85</b>  |
| Introducing the analysis – discovering                  | 86         |
| Phenomena and Conditions – exploring                    | 92         |
| Individual Values                                       | 107        |
| Training Firms  | 110        |
| The Sound of Silence                                    | 112        |
| In Summary  | 116        |
| <br>  |            |
| <b>Chapter 5 – The Capture: Exploring the Metaphors</b> | <b>119</b> |
| Introducing metaphors                                   | 119        |
| Conversational metaphors                                | 121        |
| Animal metaphors  | 132        |
| Metaphors in Conclusion                                 | 144        |
| <br>  |            |
| <b>Chapter 6 – The Capture: Developing the Theory</b>   | <b>147</b> |
| Professional Identity Map for CA Students (PIMCAS)      | 149        |
| PIMCAS – The Drivers                                    | 155        |
| PIMCAS – The Wheels                                     | 158        |
| PIMCAS - Complete                                       | 171        |
| <br>  |            |
| <b>Chapter 7 – The Landing: Accounting for Identity</b> | <b>178</b> |
| Methodological Reflections                              | 178        |
| Theoretical Reflections                                 | 185        |

|   |            |
|---|------------|
| Implications for Professional Training and Practice                     | 188        |
| Areas for Further Research  | 194        |
| The Eagle has Landed  | 198        |
| <b>Glossary</b>   | <b>201</b> |
| <b>Appendix 1 - System of referencing of focus group participants</b>   | <b>208</b> |
| <b>Appendix 2 - Letters relating to the running of the focus groups</b> | <b>209</b> |
| <b>Appendix 3 - Checklist for facilitating the focus groups</b>         | <b>213</b> |
| <b>Appendix 4 - Categorisation of Animals</b>                           | <b>214</b> |
| <b>References</b>   | <b>215</b> |

## **Abstract**

This is a qualitative study which draws on the interpretivist tradition to research the processes by which Chartered Accountant (CA) students begin to develop their sense of professional identity. The thesis draws upon recent research on identity in early professional learning, in particular the aspects of becoming and belonging through which people enter into a community of practice. The purpose of the research is to understand the developing professional identity of students of the Institute of Chartered Accountants of Scotland (CA Students). In order to develop this understanding, data gathered at a number of focus groups at which CA Students were the participants, have been analysed. The transcripts from these focus groups are the primary source of data. This was analysed thematically and metaphorically in order to explore the senses that CA Students were making of their own entry into the accountancy profession. The analysis was used inductively to produce a resulting theory which has developed as a Professional Identity Map of the CA Student (PIMCAS). It elaborates the processes that impact on the developing professional identity of the CA Student. The findings of the research illuminate the processes by which CA Students become and belong, in particular marking the influence of the Training Firm and the Individual Values of the CA Student. The notions of becoming and belonging underpin the stories the CA Students tell of how they understand their developing professional identity. The practical implication of the results of this research for the future training of CAs is finally explored.

## Chapter 1

### Introduction: The Eagle

**The Eagle** – ‘When thou seest an eagle, thou seest a portion of genius; lift up thy head!’

**William Blake**

*English engraver, illustrator, & poet (1757 - 1827)*

[A student of the Institute of Chartered Accountants of Scotland suggested to me that Chartered Accountants are like eagles.]

This introductory chapter could be described in metaphorical terms as having the qualities of an eagle. Leaving aside Blake’s view of its genius, the eagle hunts for its prey as it hovers and circles overhead. I was like an eagle on a research quest, hunting for something into which to get my talons. I knew from the start the areas that I was interested in researching, just like an eagle hunting for its prey. An eagle seldom rests or lands until the prey is captured. I aim to land, to have captured my prey in the form of an understanding of the developing professional identity of the student Chartered Accountant (the CA Student) – see Glossary for further explanations of terminology used throughout the text. This thesis is the story of the hunt and at the end of it I shall be able to state not that ‘the eagle has flown’ (Higgins 1998) but rather that ‘the eagle has landed’ (Higgins 1975).

There are, therefore, two hunts in this thesis. First, in this chapter, is the hunt for a research project. It describes the routes taken to the research aim and the associated research questions. The remainder of the thesis is designed around the hunt to achieve the research aim and to answer the research questions.

### **The Hunt**

I am a 'Lecturer in Accounting' at The Robert Gordon University (RGU) teaching, primarily, undergraduate Accounting and Finance students. The structure of the Accounting and Finance honours degree at RGU and how it contrasts with my own academic and professional experience has had a very strong influence on me. It is unique in Scotland because it incorporates a placement year where students work in an accounting environment for a full academic year – the third year of the program. My own undergraduate accounting experience was quite different with no placement opportunities and an emphasis on theory. After graduation when I began working in a practising office as a CA Student I had very little understanding of accounting practice. Therefore, my initial reaction on learning about the RGU degree was one of intrigue: sandwiching the working experience within the academic environment was both novel and appealing to me. The placement year is one of the 'selling points' of the RGU Accounting and Finance degree program to both prospective students and employers. The message was that learning in the workplace, at this stage in the process of becoming a CA, was beneficial to both students and employers.



In 1998, at the time of my permanent appointment at RGU, I was acutely aware of the fact that I had no teaching qualification and decided to enrol to study for a Post Graduate Certificate in Tertiary Level Teaching (PGCTLT). Any understanding I had of how or how not to teach at the tertiary level developed from my own experiences as an undergraduate and postgraduate student. I had developed my own methods of teaching. I wished to develop knowledge and understanding of what I believed to be another world of academic resources relating to education that I had not accessed as a practising chartered accountant. I believed that there were philosophies to understand and theories to learn in which to ground my teaching practice. When I graduated with a PGCTLT in 2000 I felt some sense of achievement but also discomfort. I had only scratched the surface of educational theory and had not been stretched into challenging discussions relating to education.

One of my responsibilities at RGU was to teach the first year financial accounting module to the Accounting and Finance undergraduate students. My predecessors in this role had developed a practical approach for the students who were encouraged and indeed assessed on the basis of their practical application of basic accounting procedures. After graduating with an accounting degree I had not considered myself well prepared for practice. My practical knowledge and that of my peers was close to non-existent. This personal experience made me committed to developing basic practical competences in the students in the belief that these competences are the key to success in the working environment.

These influences and experiences, my knowledge and understanding of teaching and learning methods, together with an interest in competence development had

progressed enough for me to desire further academic focus. I applied for and was accepted into the Doctorate of Education Program at the University of Stirling. My original stated interest related to key skills or competences – a natural progression given my academic and professional background at that time. I began to explore the skills or competences considered, in the literature, to be necessary for the professional accountant. The emphasis was shifting from accounting undergraduates to professional training or learning in the workplace. I was exploring a fascinating new world away from numbers and accounting that was also relevant to my continuing development as an educator. It was the process of training and the social mechanisms around this process that had captured my imagination.

As a member of the Institute of Chartered Accountants of Scotland (ICAS) as well as being an accounting lecturer I was curious about the views within ICAS and the processes involved in the training of CA Students. I discovered that the structures around the training of chartered accountants had changed in the years since I was a CA Student. There was still a three-year training period for graduates, with training in the workplace, classes to attend and examinations to be passed. However, CA Students are now required to complete an Achievement Log which charted the acquisition of competences from the prescribed competences required by all CA Students through to the specialist competences that reflect the individual's workplace experience.

In Scotland, ICAS is the professional body through which individuals qualify as Chartered Accountants. Training for university graduates, either with or without ICAS Accredited degrees, is for a period of three years. For those without a university

degree, the vocational training route takes five years. The training contract is a tripartite agreement between the CA Student, the training employer and ICAS. The CA Student who has graduated without an ICAS Accredited accountancy degree is required to pass three levels of examinations; Test of Competence (TC), Test of Professional Skills (TPS) and the final stage which is Test of Professional Expertise (TPE). The CA Student who has graduated with an ICAS Accredited degree is not required to sit the TC examinations and has, therefore, only two stages to pass; TPS and TPE. The vocational route requires CA Students to pass three levels of examinations through the Association of Accounting Technicians (AAT) before embarking on ICAS examinations, all three stages of which require to be passed. The CA student with a degree that is not ICAS Accredited is required to sit a combination of TC papers depending on the degree held. CA Students train in a registered training office which employs them. Each CA Student has a Training Principal and Counselling Member in the firm who are ICAS members. These members have an interest in and responsibility for training within the firm.

Training takes place either in or out of public practice. Public practice firms are labelled by type, as Small, Medium, Large or Big 4 firms. A fuller explanation of the different types of firms can be found in the Glossary. A training office that is out of public practice is referred to as a TOPP's (training outwith public practice) firm. These are organisations that are not professional accountancy firms and have registered as training offices. They include banks, assurance, oil and information technology companies. Until the early 1990s all training contracts were within public practice firms. The CA Student receives a salary from the training firm which also pays the ICAS fees for study block classes and examinations. Each CA Student is

entitled to a minimum amount of exam leave and is given time off for attending study block classes.

ICAS is the third party to the training contract. Its Education Department runs classes for the CA Students in Aberdeen, Edinburgh and Glasgow and London as well as in a variety of other locations in England. For TPS and TPE the classes run in blocks of weeks, from one to three, depending on the stage and time of year; hence the name 'study block'. Alternatively at TPS level students can opt to attend 'intensive' study blocks of twelve weeks. Study blocks take place during the day and during this period the CA Students should not have any work related responsibilities to their training firm. The ICAS Education Department Staff have responsibility for the setting and marking of the TC and TPS examinations. The TPE examination is set by external examiners and marked by a team of internal markers. All examinations, however, are externally moderated with decisions taken by an Exam Board which is constituted by external and internal members at TC and TPS levels and external members only at TPE level. The Examination Boards report directly to the Qualification Board of ICAS. The Student Education Committee (SEC) of ICAS is responsible for overseeing the processes of training of CA Students. The SEC reports to the Qualification Board which reports directly to Council.

The Achievement Log has been required to be completed by all CA Students since 1997. This replaced an earlier requirement which began in the mid 1980s for all CA Students to maintain a Log or Diary of the workplace experience. Before this there had been no attempt to document the workplace experience of the CA Student as part of their assessment. This was the era, pre-Log and pre-Achievement Log when I

trained as a chartered accountant. I was interested in this new Achievement Log and how it affected the training experience. It assessed competences and these were categorised as either prescribed, optional or specialist. Each CA Student was required to achieve all competences prescribed in four areas; accounting, information technology, communication skills and personal skills. Further achievement was required of twelve competences from two optional areas; auditing, business advisory, corporate tax, personal tax, indirect tax and insolvency. Five specialist competences were also to be achieved in any one of the above areas in years two and three. It also documented the requirement to have spent 450 days on relevant work experience and evidenced how the time was spent. The prescribed competences were achieved by all while the optional and specialised competences varied between CA Students. The completed Achievement Log, therefore, reflects the workplace experience of each CA Student.

ICAS has assessed through examination since 1855 (Walker 1995). For most professional accounting bodies this remains the only means of assessment. By introducing an additional assessment tool in the form of the Achievement Log, ICAS acknowledged that assessment by examination alone was no longer an acceptable practice. The functional competences and the capabilities referred to by the International Federation of Accountants (IFAC) in its International Education Standard 6 (IFAC 2003(f)) are seen to be developed in the workplace. The Achievement Log aims to demonstrate that these competences have been achieved. Other accounting bodies do not take this combined approach of requiring a workplace experience and assessing the acquisition of competences in the workplace (Gammie and Lines 2004). Not all professional accounting education programmes include

practical experience and few that do actually assess the practical experience (Gammie and Lines 2004). ICAS does both, as for example do the New Zealand Institute of Chartered Accountants (New Zealand Institute of Chartered Accountants n.d., Gammie 2007).

Did the introduction of the Achievement Log change the training experience for the CA Student? Did it merely result in the documentation of a process that had always happened? Did it reflect the training process? Has its introduction resulted in more competent CAs? These were all questions that I was interested in answering. This was all new to me and I was interested to learn more about the Achievement Log.

In summary, at the time I started exploring the processes and structures around the training of CA Students I had learned that there had been changes in the period since I had qualified. The requirement to complete a document, called an Achievement Log, had been introduced in 1997. All levels of examination needed to be passed, the Achievement Log successfully reviewed and the CA Student deemed to be 'fit and proper' (ICAS 2006 (a), p.23) to be admitted to membership of ICAS.

### **The Capture**

I became increasingly aware that the CA Students, who were central to the Achievement Log, had not contributed to the understanding of the learning and training processes. During training a CA Student acquires a high level of technical knowledge and understanding which is evidenced on passing the examinations. They also develop workplace competences without which they have limited value as

employees. This increase in knowledge and development of competences is a process which I wanted to learn about from the CA Students. It was the CA Student's understanding of the Achievement Log and the training process that was important to hear, not what others perceived these understandings and experiences to be. What happens to the CA Students in terms of the development of their professional identity and how this relates to the completion of the Achievement Log were areas that I wished to explore.

In 2001 when I was embarking in my hunt, there had been only one year of completed Achievement Logs submitted to ICAS. (The CA Students who started training in 1997 had completed training in 2000.) It seemed that the timing was ideal for developing a research project around this new form of assessment. At that time no research had been carried out around the ICAS Achievement Log. I was able to speak to a variety of people associated with the Achievement Log. I discussed it with staff members at ICAS in both Education and Administration Departments. I also attended meetings between Training Principals and the Director and Deputy Director of Education and engaged as far as possible in the discourses around the Achievement Logs.

The instructions in the Achievement Log state that ICAS ask for it to be submitted to the Education Department each year for review and feedback on how it had been completed up to that point in the training period. The completed version was required to be submitted to ICAS for final review within a month of the end of the training period. In 2003 I was asked to act as a final reviewer for the Achievement Logs. The reasons for this are explained in detail in Chapter 3. However, what matters here is that this gave me direct exposure to the processes of the Achievement Log. Until this

time I had only seen blank Achievement Logs and now I was part of the review process looking at completed Achievement Logs. I learned that there was not one Achievement Log in use but three. ICAS had agreed that two of the Big 4 firms (see Glossary) could use different forms of Achievement Logs. A CA Student from all other firms used the 'ICAS' version while a CA Student training in two of the Big 4 firms had an 'in-house' version. Many training in Big 4 firms were training in specialist departments. The prescribed competences of the 'ICAS' version of Achievement Log were not achieved in the specialist environments in which these particular Big 4 students were training. The 'in-house' versions had different prescribed competences which were achieved by the CA Students training in these firms. Discussions around the different forms of Achievement Log and the relationship between ICAS and the training firms are beyond the boundaries of this thesis.

In 2004 an internal document was prepared by the member of the ICAS Education Department responsible for the Achievement Log. It was Strategy Document 8 entitled 'Reconsideration of the balance in the education programme and assessment model' and was prepared at the request of the SEC of ICAS. In it the approaches of other professional accounting bodies, the International Education Standards of IFAC (2003(b)–(f)) and the views of Training Principals in the training firms were considered. The findings of the report showed that

there is concern that completion of the Achievement Log is viewed as a tick-the-box exercise with little consideration given to the actual work experiences of the student. On the other hand, some Training Principals have highlighted their rigorous review of student's competences before they are prepared to sign off the log.

(ICAS 2004, p.5)



This coupled with the fact that 'it is widely recognised that the Achievement Log does not change the training program for a CA Student in the workplace' (ICAS 2004, p.5) suggested that there were problems that needed to be addressed. This report represented the views of Training Principals. It was presented to the SEC in July 2004 and, as a result, a Working Party was formed with the remit of re-writing the Achievement Log. ICAS was acknowledging the need to flexibly adapt the Achievement Log to maintain its relevance and usefulness for the CA Students. By this time I had already, as described in later chapters of the thesis, arranged and facilitated a number of Focus Groups of CA Students. It is the analysis of the transcriptions of these Focus Groups that form the core of my thesis and have given me the opportunity to build an understanding of the CA Students developing professional identity together with an understanding of how or where the Achievement Log sits in this development. I was asked to join the Working Party and was able to represent the views of the CA Students' understandings acquired from facilitating the Focus Groups.

My interest in these processes was around what are generally referred to in the education literature as 'softer skills' and which are referred to in the Achievement Log as communication skills and personal skills. In relation to these skills there are issues of definition and assessment. For example 'does the CA Student convey a professional image' (ICAS 1998, p.12)? What is a professional image and how does one convey it? At that time I felt that there were aspects of the training process that were not understood or at least the understanding was left to individual interpretation. The need to be a professional or convey a professional image was acknowledged through the requirements of the Achievement Log. However, what was meant by

these terms? Interpretations by the CA Students and Training Principals were arguably central to developing as a CA. The ICAS website, 'What is a CA' defines her or she as 'generally speaking a financial expert with all-round business skills' (ICAS n.d.(c)). In terms of helping to define a professional or a chartered accountant this is not particularly helpful.

By its very nature, the training period is a particularly formative time for CA Students. Professional identities develop and Achievement Logs are completed. Do these happen in parallel, as mutually exclusive processes or does one impact on the other? What other factors impact on the developing professional identity? What are the understandings that CA Students have of the inter-actions and inter-relationships around their developing professional identity? It is these understandings that I sought to discover. By learning about the processes around the Achievement Log I was confident that I would learn much about the CA Students attitudes, values and development towards becoming a CA.

### **The Landing**

In terms of the eagle and the planning of my research project I was reaching the landing stage of this hunt. I had been through much research planning and my ideas were formulating around the Achievement Log, the experiences of CA Students in the workplace and the development of their professional identity. In our professional lives what makes us who we are frames our professional identity. How we identify with others and our environment also contribute to this framing. Identity matters. Without

an understanding of it we cannot position ourselves in our working environment, therefore lacking direction both short and long term. The type or form of our identity matters. In the metaphorical terms associated with the eagle without an understanding we lose sight of our prey and therefore elude the capture and the landing. Knowing, or at least having the beginning of an understanding of his or her own developing professional identity is invaluable to individual CAs. The CA Students of today are tomorrow's ICAS members and members of the accounting profession. In the fiercely competitive employment world (Gammie et al. 2004) in which we live, the views and perceptions of CA Students are relevant to ICAS, to employers of accountants and accounting students, both current and prospective. For the CA Students themselves, understanding one's own professional identity gives added insights into where to position oneself in the accounting profession – where one fits in terms of workplace and career. Having an understanding of how the professional identity develops and what influences this development has educational impact. If these influences are within the control of ICAS then it follows that ICAS can influence the development of the professional identity of the CA Student. These influences remain to be discovered. This research is relevant to wider professional learning wherever training takes place in the working environment and a professional organisation is involved in the processes around training.

The aim of my research therefore is to understand the developing professional identity of the CA Student. To achieve this I plan to answer the following questions:

1. How do CA Students understand the development of their professional identities?

2. How do the processes and discourses surrounding the completion of the Achievement Log illuminate the developing professional identity of the CA Student?

In reaching answers to these questions, the eagle will have landed. However, during landing other potential prey will have been recognised and further possible hunts acknowledged. These are referred to throughout the thesis and help draw the boundaries around the research. Research processes can and should continue beyond these boundaries but are not part of this thesis. They are areas for further research and are hunts that have still to take place. The research documented in this thesis relates to one hunt within certain prescribed boundaries as described above.

## Chapter 2

### The Hunt for Literature: Being Birds and Owls

**Birds** - 'take an overall view'

**Owls** – 'are wise'

[Birds and Owls were suggested by two CA Students as being representative of Chartered Accountants.]

The literature review evaluates existing knowledge around the research aim and research questions. The hunt is styled around Birds which 'take an overall view' (TPEL/G p.20; for an explanation of this terminology see *Appendix 1*) and Owls which are 'wise' (TPSL/A p.36). For the purpose of my thesis, in writing this literature review, I am acting as a bird by taking an overall view. However, I need also to have the quality of wisdom attributed to a particular type of bird; the owl.

This work develops an understanding of the professional identity of the CA Student through the discourses arising around the Achievement Log. Although the literature review requires a bird like overview it should also be narrowed on the research objectives. I need to be wise like an owl in narrowing the focus appropriately for the purpose of the literature review. The literature around professions and professionals is explored as well as that specific to the accountancy profession. The discourses around

the Achievement Log inform understanding of the developing professional identity of the CA Student. Although the Achievement Log is an assessment tool, assessment as such is not central to this thesis and, therefore, not central to the literature review. Literature around professional identity development and more specifically the accounting professional identity is explored.

The literature review deals with the accounting profession. It is possible that the discussion is relevant to other professions and indeed other professions can inform the accountancy profession. The literature review is not a comparative work of the professional identities that develop in different professions. Such comparisons would be areas for further research, for other hunts.

### **Professions, Professionals and the Chartered Accountant**

The history of the formation of the Institute of Chartered Accountants of Scotland (ICAS) shows that it was 'moulded by encounters with hostile groups' (Walker 1991, p.288). It was formed as a means of protecting interests in insolvency work and in so doing created the 'status enhancing credentials of 'CA' (Walker 1995, p.286) for its members. At the time of incorporation in 1853 the Institute of Accountants in Edinburgh and the Institute of Accountants in Glasgow (later combining with the Society of Accountants in Aberdeen to become the Institute of Chartered Accountants of Scotland) were the first professional accounting bodies in the world (Walker 1995, ICAS n.d.(a)). In the early days a member of the 'profession' was in public practice; indeed accountants who were not in public practice were originally excluded from membership (Walker 1991, 1995). The terminology of 'the profession' remains,

though the requirement to be in public practice does not. Within the world of ICAS and the accountancy profession in Scotland members of ICAS are members of 'the profession'; being a member equates to being a professional. Does being a professional come from the fact that a professional body allows its members this attribute? A characteristic of a profession is having a structure (McPhail 2006). This is the professional body regulating its professional practice e.g. for CAs, the Institute of Chartered Accountants of Scotland (ICAS n.d.(b)) and for obstetricians and gynaecologists, the Royal College of Obstetricians and Gynaecologists (RCOG n.d) and so on.

There are, however, wider aspects to a profession and being a professional than the say of a professional body. It is generally accepted that a profession is based on the acquisition and use of a high level of technical knowledge and the ability to judge the manner of how, when and where to use this knowledge (for example Ozga 1995, Bottery 1998, Paisey and Paisey 2000, 2006). The definition of a profession offered by Madden and Mitchell (1993) includes the fact that there is generally a provision of a service to a client, using the term client in the broadest sense - a patient, a student or a customer. The 'professional is a provider of services' (Schon 1983, p.290). The traditional model of professions is that of technical rationality (Velayutham and Perera 1993) where 'professional activity consists of incremental problem solving made rigorous by the application of scientific theory and practice' (p.290). This approach has shaped the development of professional knowledge. The works of Schon (1983) and Velayutham and Perera (1993) challenge this with discussions on the development of professional knowledge as 'knowing in action'. Schon (1983) first used this phrase in his seminal work, *The Reflective Practitioner*. He examined the

need for professionals to be effective through their ability to reflect in action rather than applying a formulaic solution to a problem. Knowing in action acknowledges the professional's need to exercise judgement when combining technical knowledge and past experience to the decision making process. It is not just a technical or scientific approach; knowing in action has developed beyond that alone. Being a professional is more than being a holder of expert knowledge. It is also about being able to practice through interpreting that knowledge appropriately.

Educational researchers look at professions in many different ways, extending different definitions (Schon 1983, Madden and Mitchell 1993, Velayutham and Perera 1993, Walker 1995, Bottery 1998, Paisey and Paisey 2000, 2006, McPhail 2006). Despite these differing definitions there is much common ground. In the words of Paisey and Paisey (2006, p.23) 'while the characteristics of professions can be debated, accountancy would appear to satisfy the knowledge, education and testing criteria which figure predominantly in the lists of professional characteristics'. It is appropriate then, to refer to accountancy as a profession not just because members of ICAS consider themselves to be professionals. The wider literature encompasses what it is to be a professional and membership of ICAS satisfies the criteria.

Historically a professional is expected to have a high level of technical knowledge, membership of a professional body and the ability to apply this expertise in professional practice. There is reference in the literature to professional values; the altruistic aspect of being a professional (McPhail 2006). This view had also been presented by Sir David Tweedie, the Chairman of the International Accounting Standards Board and member of ICAS, in relation to the accounting profession. He



stated that 'the Scottish chartered accountancy profession has been providing services of consistently high quality in the public interest for 150 years' (Tweedie 2005, p.38). IFAC (2003(d)) refers to the high expectation society has of the accounting profession. There are, however, dissenting views around how professional CAs function; whether they are led by common good or private interest. Gray et al. (1994) refer to the conflicting objectives of technical acquisition, training and education with which a CA Student has to cope. They are concerned that because of these conflicts CA Students learn about the 'how' rather than the 'why' in relation to technical knowledge. As a result they believe that the CA Students miss out on their ethical development. If the professional is as Schon (1983) believes a reflective practitioner acting more as 'a facilitator rather than an expert advisor' (p.298) then this will lead to difficulties for the professional who has not the ethical basis on which to reflect. The reflective practitioner is interested in the principles on which decisions are made. The ethical development fostered by the system of education and training impacts directly on the CA Students ability to make these decisions. In practice professional knowledge requires the exercise of judgement and this is based on ethical values.

The high moral standards associated with being a professional (Abbott 1988) and the high level of technical knowledge required of the professional (Richardson 1988) add to the notion of the CA being an elite professional. This is also fostered by the ability of the professional bodies to limit membership. In effect these bodies control the labour market. Paisey and Paisey (2000) refer to the ability of the professional bodies in medicine, law, architecture and accountancy to control the entry of members and so uphold standards. This inevitably leads at least to the perception of a high social status and, in the case of Scottish CAs, a monopoly of practice (Walker 1991). The ability to

control entry and therefore quantity feeds the notion of elitism (Madden and Mitchell 1993, Clikeman et al. 2001, Federation des Experts Comptables Europeens 2002, Financial Reporting Council 2003). It is also fed by the ability of professions to self-regulate (Bruce 1996, Paisey and Paisey 2000, 2006). By keeping third parties out of the selection and regulation processes a form of social and economic elitism is guaranteed (Bruce 1996).

The selection process undertaken by professional bodies is the assessment process. For membership of ICAS the first step in the assessment process is having the entry qualification to begin training through obtaining a training position in a Training Office (registered with ICAS). The acquisition of a training contract through a training firm is the norm within the accounting profession and is the start of the process of becoming and belonging referred to later in this chapter. It may be that this is synonymous with what Paisey and Paisey (2000) refer to as the professionalisation and socialisation process. The remaining assessment process is in training and examination; both of which are set by ICAS. An Achievement Log is issued to each CA Student for completion during training. It logs the achievement of competences and aims to assess the competences achieved during the training process. Examinations test the technical knowledge learnt through attendance at study block and self study. The status associated with the accounting professional is attributable in part to these selection and assessment processes. It is appropriate then that there should be ongoing discussions over accounting education (Bolt-Lee and Foster 2003).

Since its inception ICAS has continually re-negotiated its professional position in a commercially changing environment (Kirkham and Loft 1993, Walker 1995, 1999,

Shackleton and Walker 2001, Walker 2004). In the United States the Bedford Report (AAA 1986), Albrecht and Sack (2000) and Williams (2004(a), 2004(b)) refer to changes over the previous two decades that have caused a developing crisis in accounting education. Indeed Williams (2004(a)) considers the American accounting profession to be in a 'sorry state (p.514) and 'is now merely an organised economic interest' (p.517) as opposed to 'a regulatory activity that represents acceptable business behaviour' (Williams 2004(b), p.556) in the public interest. The American accounting profession was created in order to carry out the regulatory financial functions that were required of organisations in the increasingly industrialised society of the late 19<sup>th</sup> Century. This does not seem to be very different from ICAS.

The formation of the Institute of Accountants in Edinburgh in 1853 (the fore-runner of ICAS) was initiated by the accountants of the period seeking market control in 'the pursuit of their economic self-interest' (Walker 1995, p.288). In other words Walker (1995) believes that accountants, at least Scottish CAs have, as a group, been led by self-interest. What has been taken to be the altruism of the past is perhaps an idealistic notion that was no more common in the 19<sup>th</sup> Century than it is today. Whether the accounting profession is driven by self interest or the common good, the idea does exist that it serves (or should serve) the public interest. Some believe that there is a societal move away from considering the best interests of the community (Bruce 1996, Paisey and Paisey 2000, McPhail 2006). However, ICAS, like every professional body has a code of professional conduct for its members (ICAS 2006 (b)) which directs members in decisions of an ethical nature. The concern of Gray et al. (1994) is that these act as a rule book rather than informing the intellectual development required for making decisions of judgement. One of the statutory roles

of the practicing public accountant is the ability to sign an audit report which gives an opinion on the financial statements of the company being audited (Companies Act 1985). The CA has to be independent and seen to be an independent practitioner (Bruce 1996). Although professionals are accountable to the client they are regulated by their peers through the ethical and professional standards of the professional body (Velayutham and Perera 1993). The accountancy firm is 'an interesting hybrid of contemporary commercialism and a more traditional professionalism with an emphasis on high standards' (Bruce 1996, p.54). The literature suggests CAs are professionals, following professional norms and doing so in a commercial environment.

The environment in which CA Students train and accountants practise is systematically organised (Hoskin & Macve 1986). Hoskin & Macve (1986) discuss the disciplinary power of the accounting profession contending that there are two ways that it is maintained – first the exclusive right to recognise professional competence and second, the control by the professional body over its members. For ICAS this exclusive right takes not only the form of the competences as stated in the Achievement Log but the exclusive right to grant membership. The educational and training processes of the accounting profession generally, and ICAS specifically, act as a form of control (McPhail 2001). The training process is the route for all potential CAs and sets the professional boundaries of knowledge, understanding and practice for CAs. It is worrying then that Wilson (2005) believes there is a lack of engagement in meaningful debate on accounting education between accounting practitioners and professional bodies. ICAS is in a strong position for this kind of dialogue because the unique feature of ICAS is that it takes on the responsibility of educating its

prospective members (Paisey and Paisey 2006). Although some of the teaching is now carried out by BPP Professional Education in a joint venture arrangement ICAS maintains control of teaching. There is, therefore, the potential to develop a reflective approach to practice which would satisfy Schon (1983) with his 'vision of professionals as agents of society's reflective conversation with its situation' (p.353).

There may be differing views about the nature and role of the accounting profession; however there is consistency in acknowledging that the accountant in today's world is functioning in an ever changing society (Bruce 1996, Bottery 1998, Hilliar and Bebbington 2004, McPhail 2006). ICAS recognises the role of education in the challenge to prepare practitioners for this changing society. In recent years one of the changes in the educational processes for CA Students has been the assessment of training in the workplace through the achievement of competences. Concerns over the competence movement in the accounting profession were voiced in 1995. It was seen as a move to pass responsibility for education and training on to employers (Thompson 1995). ICAS introduced the Achievement Log for CA Students in 1997. My research hunt started with the Achievement Log. This then leads the hunt forward to look at the literature around the Achievement Log and whether there are aspects of it that can inform the developing professional identity of the CA Student.

### **Competences, the Accounting Professional and CAs**

In the UK the competency-based movement grew from concerns over increasing levels of unemployment in the 1970s of both graduates and non-graduates. There was a perception that the UK system of education was letting its young people down. It

was thought that there was a need to promote greater flexibility in individuals to deal with increasing rates of change in the work place. This led to the development of five levels of competences assessed by the National Vocational Qualification (NVQ) (SCOTVEQ in Scotland) through the National Council for Vocational Qualification (NCVQ). These were directed to the lower levels of cognitive skills seen to be appropriate for vocational training (Clinton 1999). Sceptics considered any skills or competence discussion not to be relevant to Higher Education and beyond (Hyland and Johnson 1998); certainly not relevant at the professional level (Eraut (1994) because of the element of judgement required in its assessment. By the 1990s most vocations in the UK had incorporated NVQs and competency-based assessment was part of the training programs (Jessop 1991, Wolf 1995, Birtwistle 1998, Boritz and Carnaghan 2002).

Despite these concerns, within accounting there had been a growing interest in the development of competences (Hardy and Deppe 1995). In the US this followed the publication of the Core Competency Framework for Entry into the Accounting Profession (AICPA 1999). Indeed Mathews (2001) muses that there had been continuous reflection on the 'state of accounting education' (p.117) and the need to restructure and broaden curricula since the publication of the Bedford Report (AAA 1986). There was also increasing debate about the development of competences amongst accounting educators both in the US (Bolt-Lee and Foster 2003) and beyond (Alexander 1995, Johns 1995). This was coupled with a belief that 'assessment of competence is not sufficiently understood' (Thompson 1995, p.14). A number of accounting professional bodies internationally have developed competency-based approaches to the training of accounting professionals (Walsh 1999, Boritz and

Carnaghan 2002). Within the UK the importance of competence development is acknowledged with the acceptance of the competency framework of the International Education Standards of IFAC (2003(b)-(f)). These superseded among others the IFAC Discussion Paper (1998) on competence-based approaches to the professional preparation of accountants. There has been much debate. Gammie and Lines (2004) commented that although practical experience in the training of professional accountants is almost universal 'practical experience, of whatever length, is rarely part of an assessment of competence' (p.3). In other words the introduction of competency frameworks has not led to the universal assessment of these competences. The difficulties in the assessment process might be the cause. Boritz and Carnaghan (2002) are highly critical of competency-based education. They

believe that there is limited knowledge about competency-based education and assessment in the accounting profession and among accounting academics, restricting the scope of the discussion about both the value of competency-based approaches in defining professional requirements and the strengths and weaknesses of the different competency models that have sprung up in various jurisdictions

(Boritz and Carnaghan 2002, p.1).

The exercise of judgement over every aspect of the competency process (Jessop 1991, Eraut 1994, Drew 1998, Nijhof 1998, Fallows and Steven 2000, Boritz & Carnaghan 2002) adds to the challenges faced when assessing competences. In a changing environment where 'knowledge is perishable' (Allee 1997) the skills or competences required to facilitate the acquisition of knowledge can also be a challenge (Montano et al. 2001).

There have been concerns over the definition of competence (National Committee of Enquiry in Higher Education 1997, Committee of Vice-Chancellors and Principals

1998) with lack of definition likely to lead to lack of assessment (Hyland and Johnson 1998). For the purposes of this research the definition of competency is that used by Boritz and Carnaghan in the Critical Review of Competency Based Education they wrote for the Education Committee of IFAC (2002). 'Competence is commonly viewed as being able to perform a work role to a defined standard with reference to real working environments' (Boritz and Carnaghan 2002, p.1). It is necessary to define competences in context (Nespor 1994, Dearing 1997, Nijhof 1998, Hyland and Johnson 1998) since knowledge is socially situated (Eraut 2003). This would suggest two things. The first is that competences are not generic being definable in context only. Secondly it suggests that competences can only be assessed in context. It follows from the debate that the Achievement Log of ICAS needed to define and assess competences appropriate to the context of the CA Student. The experiences of each CA Student are likely to be different as the context will vary. For the Achievement Log to be effective as an assessment tool it must have the ability to reflect this for each CA Student. The competences in each Achievement Log can be different, developed through discussions between ICAS and the CA Student. The practice of the Achievement Log acknowledges this variety. How this relates or if it relates to professional identity and the details of how the CA Students experience these practices need to be explored in the hunt to answer the research questions.

The accounting related literature on competence is split between attempting to specify the core skills that an accounting professional requires and looking for methods to facilitate their acquisition. There has been much debate about educating the accounting professional by developing particular skills and knowledge (Eraut 1994, American Accounting Association 1998, ICAS 1995, Albrecht and Sack 2000, IFAC



1996, 1998, 2001, 2002, 2003). The education of a professional accountant should provide a basis of knowledge, skills and values that equip each individual to undertake lifelong learning and to adapt to the ever changing global environment in which they operate (Adamson et al. 1998, Albrecht and Sack 2000, Gammie and Lines 2004). However, it is not appropriate for this research to provide a list of skills or competences relevant to the accounting professional. This hunt is of the literature around facilitating the development of relevant competences and how this impacts on the developing professional identity of the CA Student.

There is support for the idea that technical competences can exist only in situ i.e. competences are only relevant if related to a particular environment or discipline (Kelly et al. 1999, 2000, Boyce et al. 2001). There is also agreement on the need to develop non-technical competences (Gammie and Lines 2004). Every competence framework or map that has been developed by an accounting professional body includes generic non-technical skills (for example ICAS 1997, AICPA 1999, Australian Society of Certified Practising Accountants (CPA Australia) n.d.). What is missing from the literature is an understanding of how generic skills can be developed (Hardern 1995). Some believe that the key to this lies in an understanding of the assessment process (Jeans 2002, French and Coppage, 2002). They argue that the development of a broad range of skills in accounting education is only possible if assessment focuses on the non-technical skills. The AICPA suggests that its members Certified Public Accountants (CPAs) in education 'meet the Vision...making sense of a changing and complex world' (AICPA 1998 [online]). The sense making process for CPAs includes working out how to develop these competences.

At a similar time to ICAS (1995) restructuring the education and training process to assess core workplace skills IFAC was acknowledging that the competence of individuals becoming professional accountants needed to be enhanced with International Education Guideline 9 (IFAC 1996) superseded by International Education Standard 6 (IFAC 2003(f)). The Achievement Log introduced by ICAS required students to attain competency in a variety of technical and non-technical skills areas. Skills are acquired from the total effect of the educational provision whether in the formalised study context or within a workplace experience (IFAC 1998, 2001, 2003(a) and 2003(c)). There is the difficult area of assessing the training experience as well as the acquisition or development of competences (Jeans 2002, IFAC 2002, 2003(f)). Through the development of competence a CA Student 'has to make sense of the information supplied .... by actively constructing his own meaning' (Gammie and Lines 2004, p.17). There is an implication that tensions exist between developing competences as a reflective practitioner and being in an environment where performance is assessed. The likelihood of assessing performance is of a 'back-wash' effect with assessment driving teaching and learning (Biggs 1987). This is not negative. It positively highlights the importance of assessment (IFAC 2003(f)).

The ICAS forms of assessment (examination and achievement log) result in a portfolio of knowledge and competences on which CA Students can construct their own understanding of being an accounting professional. Examinations are prepared for and the Achievement Log is completed through the acquisition of competences developed in the workplace. According to Gammie and Lines (2004), an Achievement Log is a 'portrayal' of a CA rather than a 'quantification' of technical ability resulting from the more traditional forms of assessment (p.131). It is reasonable to assume that

the changes in the structure arising from the introduction of the Achievement Log would impact on the developing accounting professional; it would result in a portrait of a CA Student as he or she becomes a CA.

The essentially prescriptive nature of the International Education Standards of IFAC (IFAC 2003(b)–(f)) has increased interest worldwide in developing appropriate competences (Gammie and Lines 2004). The work of Eraut (1994) in the UK has developed the understanding of the nature of professional knowledge and learning organisations generally and within the accounting profession (Eraut and Furner 2004). They are not accountants. Unlike the IFAC publications that are written by accountants for accountants the research of Eraut and his colleagues (2004, 2005) is as non-accountants, outsiders, looking into the accounting world. The accounting working environment is described in some detail in terms of the type of work done by the trainee professional accountant (Eraut and Furner 2004, Eraut et al. 2005). Professional accounting training is seen as ‘an ideal type apprenticeship system’ (Eraut et al. 2005, p.2) where there is a sense of ‘progressive responsibility’ (p.2). The training of an accountant is compared with that of a nurse and an engineer, again from the perspective of the outsider. The key findings of this research related to the need for support within the work environment. Support was necessary in order to develop professional knowledge. It was found that accountants become members of working teams. These teams support its members in their professional development.

Despite the views of some in the UK that the competence movement was not rigorously enough based it has survived in education and training and the debate continues. At ICAS it has resulted in a changing approach to the training process and

the assessment of training in the work place. The Achievement Log is seen to be an appropriate assessment tool by Gammie and Lines (2004) functioning as it does in the learning environment of professional practice.

There is, then, a general agreement that there is more to professional training than the acquisition of technical knowledge and the development of competences. These, technical knowledge and competences, restrict understanding in terms of what is going on for the CA Student during training. There are complexities that are beyond both technical acquisition and competence development. In order to understand these complexities it is necessary to explore the literature around professional identity formation. There are a number of layers to unpack in an effort to understand the developing professional identity of the CA Student. The next section will lead us through these layers.

### **Professional Identity: becoming and belonging**

‘Identity is not merely a category....identity is a becoming’ (Wenger 1998, p.168). In terms of identity formation it is a product of many factors, a social construct arising from the many facets of life. Identity is not a ‘fixed condition’ (Ivanic 1997, p.12). It is the shifting sands of the ever changing environments in which individuals live, work and function. Both Ivanic (1997) and Chappell et al. (2003) consider identity formation to be a process, just as a professional training is a process. The hunt then is not for ‘an identity’ but to understand the developing identities of the CA Students, the process of becoming in their learning environments.

When discussing the social construction of the 'self', Ivanic (1997) recognises that not only is this constructed through individual life histories but also in the '*interpretation* they are currently putting on their life history' (p.16 writer's italics). This means that each person's perspective will differ: interpretations may be different at different stages of the life course. The constructions that we build all tell different stories arising from what we bring to the process and result in different perspectives of the self. Wenger's reference to 'a history collapsed into a present' (1998, p.156) has a succinctness that encompasses this notion of changing individual identities. Understanding the developing professional identity depends on knowing that individual histories influence this development. It does not depend on knowing the individual histories. There is therefore not necessary to have demographic information relating to the CA Students who took part in this research. However, this also is not the whole story as 'identity belongs to the future as much as to the past' (Woodward 2002, p.136). It is forward reaching, looking to the future and dependent on what we perceive that future to be. It is about imagining who we might be, what the processes (of training) will make of us or we might make of the processes of training. Identity then is a complexity of knowing (Hall in du Gay et al. 2000); the complexity of self.

Wenger (1998) explores identity through his notion of 'communities of practice'. The primary focus is that learning is a form of social participation with knowledge a matter of competence and meaning; the product of the learning process. He develops a social theory of learning made up of four components of communities of practice: 'meaning, practice, community and identity' (Wenger 1998, p.4). He states that learning changes who we are and that this experience develops a sense of becoming within the context of a community or communities. The CA Student then becomes a

CA within the context of the training firm and with ICAS. With reference to the traditional view of apprenticeship – master/student or mentor/mentee relationship there is ‘changing participation and identity transformation in a community of practice’ (Wenger 1998, p.11). This research will explore whether communities of practice exist for CA Students and if they do whether they have developed through participation. There is reference to change and transformation in identity formation just as Ivanic (1997) and Woodward (2002) demonstrate. The relevant concepts are those of social structure (institutions, norms, rules) and situated experience (dynamics of everyday existence). Learning as participation ‘is caught in the middle’ (Wenger 1998, p.13) through actions and inter-actions, culture and history. The working environment is, therefore, a learning environment. Wenger (1998) studied the working environment of claims processors as an example of situated learning, situated in the social practices of a learning environment. Skills are acquired by claims processors through diverse procedures, influenced by many factors. The CA Student is situated in the social structures of the training firm and ICAS. Like claims processors he or she is in a working environment that is also a learning environment. The notion for CA Students of learning as participation in a community of practice is one this research will explore.

The process of learning as a notion of becoming is explored by Lave and Wenger (1991) and Wenger (1998) in the workplace environment. Colley et al. (2003) also explore the processes of becoming in relation to the Further Education environment. Wenger (1998) and Colley et al. (2003) believe that social participation is central to identity formation. Participation is part of learning and learning ‘appears to be a process of orientation to a particular identity’ (Colley et al. 2003, p.488), in fact it is

'central to it' (p.475). Wenger (1998) and Colley et al. (2003) consider that the participation in the practices of training leads to changes in the learner's sense of identity as they become a member of a community. Participation is a shared activity; participation of learning and participation of practice.

What are the processes and influences in the learning environment or learning site at play as CA Students become CAs? Wenger (1998) believes that learning is a social participation and supports this with the study of claims processors at work. This is how he developed his theory of communities of practice. He opens doors to understanding the process of becoming and belonging in communities of practice. Colley et al. (2003) use the concept of 'vocational habitus' to explain the trainees' adjustment on entering vocational training. Vocational habitus is described as 'a set of dispositions derived from both idealised and realised identities' (Colley et al. 2003, p.493) and orientates the person to a 'sense of one's proper place' (p.493). We are told that nursery nurses 'felt that they had become nursery nurses' (Colley et al. 2003, p.482) just as Wenger (1998), when explaining the working day of a claims processor, states that they had 'become claims processors' (p.41).

In this context becoming also involves belonging; belonging to a community of learning and of practice. It seems that the notion of 'becoming' is central to understanding and that becoming takes place in a 'learning site' (Colley et al. 2003, p.487). This relates back to situated learning and the need for learning to take place in a working environment. Learning, then, is a process of becoming and becoming links learning and identity. The theory developed by Colley et al. (2003) is around vocational habitus and the notion that individual identities are socially and culturally

predetermined. Colley et al. (2003) are saying that one is limited in what one can become; it is predetermined by social and cultural dispositions. Vocational habitus is a limiting term. Wenger (1998) explores how communities of practice develop. His theory is not limiting in nature; it explores the process of identity development. However, at this stage of the research there are two concerns around his theory in relation to CA Students which need to be considered. The first is that Wenger (1998) studied claims processors, not CA Students. He studied claims processors from the perspective of an outsider; he was not a claims processor. The second concern is that the level of academic achievement required to become a CA Student is higher than that required to be employed as a claims processor. However, the relatively simple repetitive work of the claims processor can be related to the type of work carried out in the early stages of CA training. These are concerns raised without an understanding of how they have significance, if any, in relation to the applicability of Wenger's theory of learning to CA Students. Wenger (1998) argues that his theory of communities of practice has application to any learning situation.

Eraut (1994) has a different view believing that the communities of practice theories can only be applied to a stable working environment, not where 'performance in the workplace typically involves the integration of several different forms of knowledge and skill' (p.201). However, later he explores the term community of practice (Eraut 2003) concluding that there are a number of definitions and applications. He does not discount the term in the context of the accounting environment but does not take Wenger's view that participation in a community of practice is the only way to learn. Colley et al., Wenger and Eraut have all a contribution to make to understanding the developing professional identity in the context of professional practice. It is important



to remember that they are all outsiders in terms of the professions and working environments they research. Both Colley et al. and Wenger are exploring issues of identity development. In contrast Eraut is seeking to understand what is going on in terms of work and the machinations of the working environment; he explains what an accountant does. As an insider this is not new to me nor is it an area I wish to explore further. It is issues of identity formation that interest me. Therefore the work of Wenger (1998) and Colley et al. (2003) has more resonance for my research.

The notion of becoming is also given much space in Woodward's book *Understanding Identity* (2002). As a sociologist she looks at various aspects of the identity story making 'sense of who we are' (Woodward 2002, p.xi). She believes we understand our dynamically developing identity in terms of boundaries which together give us a sense of becoming and belonging. Boundaries tell us what we are part of; there is a dual aspect to boundary setting. In Wenger's terms she is referring to a community of practice. We are in or out, part of something or outside of it. Identity emphasises difference and these dualisms help us understand identity. The differences cause us to struggle; we 'struggle for inclusion' (Woodward 2002, p.165) in order to belong. In simple terms belonging gives us a sense of home. This sense of home might be 'through idealised, romanticised, conceptualisations, for the imagined community that we reconstruct at times of uncertainty' (Woodward 2002, p.161). Social constructions abound in these notions of identity though, interestingly, she makes no reference to Wenger's communities of practice. The CA Student's developing professional identity can be explored in relation to differences and struggles arising from the data.

Colley et al. (2003) asked ‘how do the cultures of these learning sites transform those that enter in them?’ (p.487). This seems particularly relevant to my research which could seek to establish ‘vocational identities’ through looking at the ‘process of becoming’ by ‘immersion in the workplace’ (Colley et al. 2003, p.487). This process appears to be an orientation to a particular identity. Wenger (1998) refers to ‘learning communities’ and defines them around notions of identity. Gammie and Lines (2004) refer to ‘learning environments’ with a narrower definition relating to the experience of CA training. It is possible that learning sites, environments and communities are referring to similar notions of identity and belonging.

This section has been about making sense of what is meant by identity. Woodward (2002) tells us that we ‘struggle for inclusion’ (p.165). Identity then must involve participation; what Wenger (1998) refers to as being part of a community of practice. Through seeking inclusion; a sense of becoming, we develop a sense of community; a sense of belonging. Identity formation is future orientated through this process of participation. There are subtleties around definitions here that may or may not be relevant. There may be links to discover between competence acquisition and a developing sense of becoming and belonging in a community of practice. It is these notions of becoming and belonging that I seek to explore for the CA Student.

### **Research on Accounting Professional Identity**

Empson (2004) explains the development of an accounting professional identity as a means of being distinguished from other occupations and professions. On this basis then becoming a CA requires differentiation from others, setting boundaries. This is

done through the ‘possession of a specialist, esoteric, technical knowledge (and) the internalisation of a set of values about what it means to be a professional’ (Empson 2004, p.762). She refers to having ‘at least the ability to convince others’ of possessing this specialist knowledge ‘by displaying the appropriate behaviours’ (Empson 2004, p.762). I would argue that this description could be applied to any profession. However ‘public accountants develop a shared understanding of what it means to be a professional, and that this professional identity directly influences their behaviour and self-concepts’ (Empson 2004, p759). What is unique to the accounting professional is the type of knowledge, values and behaviours. However, it would seem from previous discussion that these are difficult to pin down. It is a complex notion as one would expect from the literature about identity formation already explored.

Nespor (1994) develops a theory distinguishing between physics undergraduates with a structured curriculum and management students who pick and chose a variety of electives. He believes that the structured learning sites of the former group contribute in ‘crafting professional identities’ (Nespor 1994, p.87) which are more discipline specific. On this premise an accredited accounting degree is more akin to the physics program. It also, like a physics program, has few electives and on his premise undergraduate accounting students would be more greatly influenced by the discipline of accounting practices than say a management student who has a broader knowledge base. The importance here is that Nespor (1994) concluded that learning sites and practices differ across disciplines. Context is relevant to the learning experience. He acknowledged a debt to Lave and Wenger (1991) for the situated learning theories where context is the key to learning. He was researching undergraduates while my research is about professional training. Despite this difference it is reasonable to

conclude that the structured technical syllabus of CA Students may have a crafting effect on their professional identity.

Gammie and Lines have referred to the powerful learning environment of the accounting profession (2004). Chappell et al. (2003) concern themselves with 'constructing a sense of what is going on in the (educational) programmes in terms of identity work' (p.169) They are not concerned about the effectiveness of the system per se. Gammie and Lines (2004) discuss writing portfolios as 'sites of identity formation' (pp.72-73) and work being a pedagogical site – a learning environment. These definitions can be related to the context of the ICAS training environment and the Achievement Log. The professional accounting bodies use examination for the creation of a separate or unique professional identity (Loft 1986). Extrapolating this premise it is possible to use Loft's argument in stating that the Achievement Log is an assessment technique used by ICAS for the development of a professional identity. There may well be patterns to the identities formed linked to the locations or learning environment in which CA Students train.

Foucault (1979) refers to the examination as a discipline that normalizes judgement together with an observational or surveillance element to the process. As another assessment tool this could equally apply to the Achievement Log. Indeed it entails an on going long-term surveillance or observation rather than the relatively short length of time usual for an examination. Foucault (1979) discusses the ritualised nature of the examination as a ceremony of power. In Foucauldian terms the CA Student is the subject and the object of knowledge and power. Roseneil and Seymour (1999) take a Foucauldian view as they believe identities to be fundamentally enmeshed in relations

of power. The disciplined individuals referred to by Prior (1997) are the CA Students made so by the educational practices of ICAS; the professional body, the social construct, to which they strive to belong. This seems to presuppose that the student is compliant in the process when perhaps the identities of the CA Students are not determined by structure (ICAS) but by their own social interaction and patterns. They are not so much compliant as deeply involved (or even absorbed) though how much control the CA Student exerts in the processes around them is open to discovery.

There is literature on the socialisation of trainee accounting professionals suggesting that time features in the process. Anderson-Gough et al. (2001, 2005) suggest that professional training could be thought of as a 'test of time as trainees develop the appropriate time consciousness' (p.481). Similarly for (1994 (b)) 'utilization of time is central to understanding the socializing function of the accountancy firm' (p.943). Socialising functions per Coffey (1994(b)) include team building, commitment to the organisation, time management, commitment to future success and competitiveness. For Coffey (1994(b)) the sense of belonging, belonging to the organisation, was fostered by these. Rose (in du Gay et al. 2000) refers to 'norms' within which human beings have located themselves. He refers to the 'constant movement across different practices' within these 'different persons are addressed as different sorts of human beings, presupposed to be different human beings, acted upon as different sorts of human beings' (Rose in du Gay et al. 2000, p.319). These differences are the boundaries around professional identity to which I have already referred and their existence defines the norms. These can be as straight forward as an identifying title (Norris and Niebuhr 1983) like 'CA' or they can relate to possession of knowledge, conduct, behaviour, appearance, a code of ethics, being seen to act professionally

(Aranya and Ferris 1984, Grey 1998, Anderson-Gough et al. 2001, 2005). It is not possible to be a successful accounting professional without adopting the 'values, norms and behaviours of the profession' (Anderson-Gough et al. 2001, p.101) though there is no definition of successful given. Grey (1998) suggests that 'technical expertise was the lowest common denominator of professionalism' (p.575) which would explain why the literature about professional identity does not deal with the technical requirements or knowledge base associated with the subject disciplines. Grey (1998) defines the behavioural norms as not being laid down by the professional accounting bodies but coming from the organisation; the training firm.

As well as investigating the professional accounting body, ICAS, it makes sense to consider the organisation in which the CA Students train, the training firms. Much of the accounting identity literature looks at organisational identity (Norris and Niebuhr 1983, Bamber and Venkataraman 2002, Anderson-Gough et al. 2001 and 2005, Empson 2004). In the 1970s and 1980s there was an expectation of conflict between the professional identity of individuals and the organisational identity of the increasingly large Big 8, 6, 5 or 4 (depending on the date of the literature) accounting firms. The available literature looked at these firms; there is an absence of literature relating to non-Big 4 accounting firms. To Bamber and Venkataraman (2002) 'professional identification is positively related to organisational identification' (p.21). The lack of conflict found between professional and organisational identity supported the findings of Aranya and Ferris (1984). There was a highly developed sense of professionalism and 'auditors do not perceive that they must significantly compromise their professional values to satisfy their firm's demands' (Aranya and Ferris 1984, p.31). What is this saying? Are professional identity and organisational

identity the same, do they become the same or is there some sort of selection process matching professional identities to organisational identities? Is there conflict between them?

On the basis that professional identity is socially related it follows that the process of developing professional identities would differ in different types of training firms. Empson (2004) investigated the changing identities arising from a merger of two firms. One firm was a 'global accounting firm' (Empson 2004, p.759) while the other was a 'UK mid-market accounting practice' (p.759). From the descriptions in Empson's paper it is likely that the former was a Big 5 firm and the latter was a Large firm using the typography of this thesis (refer to Glossary). The professional identity of each was described differently. To the partner in the Large firm 'being a professional meant dedication to the client and to delivering a personalised service (Empson 2004, p.776). This contrasted with the partner in the Big 5 firm where 'dedication to the task took precedence over the relationship and technical competence was more important than inter-personal skills (Empson 2004, p.776). The details of each firm are not relevant. However, the point is that the partner in each firm is seen to portray a different professional identity. Identity is linked to the type of firm. Whether what is actually being referred to is organisational identity rather than the professional identity of individuals within each firm, or both, is not clear.

Just as there is a strong link between being professional and having a highly developed ethical code (Grey 1998) there was also a loyalty to the firm (Norris and Niebuhr 1983). A high level of commitment (Aranya and Ferris 1984) suggested the 'membership identification' referred to by Empson (2004, p.759). Grey (1998, p.582)

explains that 'one either fits in or gets out' which means that assuming the employee remains in this employment the commitment is likely to increase through time. There is reference to boundary setting, a sense of belonging (or not) just as the general identity literature suggested.

Understanding the developing identity of the accounting professional is clearly a challenge. Questions are raised as to whether the professional identity of the accountant is different from that of any other professional. However, there is also the suggestion that accounting identities are shaped by the technical requirements of a discipline that exists in a powerful learning environment. Since these technical requirements are unique to the accounting profession then it follows that the accounting professional identity will be different from others. There are norms of professional conduct within accounting and these are associated with different types of training firms. For CA Students a sense of belonging is nurtured by their training firms, at least in what are now referred to as the Big 4 firms. The literature suggests that the development of communities of practice is influenced by context, the training firm, the disciplined learning environment, social factors including time and norms of professional conduct. CA Students participate in the training process. They learn through participation. Professional identity is being formed through these participative processes. The literature tells us that these factors develop commitment to a professional identity and this in turn develops a sense of belonging and becoming in communities around the working environment of the training firm.



## **Being Birds and Owls in Accounting for Identity**

There is a richness of literature relating to the development of the accounting profession and what it means to be a professional. Literature around the competence movement and how it relates to the accounting profession has also been traced. There is an increasing amount of literature around the development of professional identity with some reference to its possible link to competence acquisition. The link between competence and identity development in a learning environment is made by a number of researchers (for example Lave and Wenger 1991, Eraut 1994, Wenger 1998, Colley et al. 2003). Wenger's theory of communities of practice has a strong presence in the literature (1998) as does situated learning (Lave and Wenger 1991, Nespor 1994, Colley et al. 2003). Becoming a member of a community through social participation is part, at least, of developing a professional identity for the accounting professional.

Colley et al. (2003) see a shift in perspective looking not so much at the acquisition of knowledge and competence but at the process of the developing identity. They also believe that understanding these developments can only arise from carrying out research in context. Therefore, in order to learn about the developing professional identity of CA Students it would seem appropriate to carry out research within the context of the training environment. As Wenger (1998) says 'what we learn and don't learn only makes sense as part of an identity' (p.40) and that identity must be linked with situation. Both Wenger (1998) and Colley et al. (2003) carried out identity research in context as is necessary for the purpose of researching the developing professional identity of CA Students.

In this literature review the Birds and Owls have taken the first step towards understanding the processes around the Achievement Log and the developing Professional Identity of the CA Student. I have sought to explore the relevant literature and in doing this have established that there is much to learn. Tracing the history of the accounting profession and more narrowly that of ICAS set the context of the research. Further context was achieved through understanding the role of the regulatory bodies guiding the accounting profession. The value of the education and training of chartered accountants both in an historic and current context was evident particularly for ICAS as a teaching institute. The Achievement Log seeks to be a means of assessing competences but its processes would seem also to be about identity formation. As a method of assessment it influences how CA Students learn, which impacts on the developing professional identity.

There are areas of the professional identity literature which had particular resonance. I will relate Wenger's (1998) theory of communities of practice developed from his study of claims processors to my own work on CA Students. He wrote about meaning, practice, community and identity. Other literature explores these aspects separately but Wenger draws them together into one theory around belonging in a community of practice. Its all encompassing nature is appealing. As mentioned, the work of Colley et al. (2003) has its limitations. However, they do ask an interesting question - 'how do the cultures of these learning sites transform those that enter in them' (p.487)? I am seeking to answer how the CA Student understands his or her developing professional identity. There are possible parallels to discover in the narratives of the CA Students.

## Chapter 3

### **The Hunt for Method and Methodology: Being Beavers and Hawks**

The aim of the research is to understand the developing professional identity of the CA Student. The research questions associated with this aim are:

1. How do CA Students understand the development of their professional identity?
2. How do the processes and discourses around the completion of the Achievement Log illuminate the developing professional identity of the CA Student?

In this chapter the directions used to carry out the research, which is the basis of this thesis, are presented. These include an explanation of the methodology, methods and theoretical perspective on which the research is built. In order to avoid misunderstandings Crotty's (2003) definitions of these terms are used. He defines methodology as the 'strategy, plan of action, process or design lying behind the choice and use of particular methods and linking the choice and use of methods to the desired outcomes' (Crotty 2003, p.3). Methods are the 'techniques or procedures used to gather and analyse data' (Crotty 2003, p.3). The theoretical perspective is 'the philosophical stance informing the methodology and thus providing a context for the process' (Crotty 2003, p.3). It explains how we look at the world, therefore, it is impossible to disentangle the methodological issues from issues of theoretical

perspective. An ‘approach to understanding the world’ (Crotty 2003, p.3) and ‘a way of understanding and explaining how we know what we know’ (p.3) cannot sit independently of the methodology and methods applied to research.

This chapter requires a certain way of being and I return once again to the animals suggested by CA Students. A Beaver is ‘getting on with the work, hidden but building this wall of safety’ (TPEL/E p.16; for an explanation of this terminology see *Appendix I*) while a Hawk is ‘getting more sharp as you go along’ (TPST/G p.16). In writing this method and methodology chapter I am acting as both a beaver and a hawk.

### **Finding the Way**

I started this research with a fairly broad interest in the training of a Chartered Accountant (CA). The competences or key skills required or indeed not required of a CA and how they developed were of particular interest. As explained earlier the requirements of training for CA Students had changed since I qualified in 1982. The introduction of an Achievement Log in 1997, a log of competences achieved, meant that there was direct assessment of the work-place experience where before there had been none. In 1982 the route to qualification was to have successfully completed the examinations of ICAS and a three-year training period working in a Training Office, most usually a firm of practising Chartered Accountants. There has been no independent research carried out on the Achievement Log. This gave me the opportunity to add to the body of research knowledge in accounting education. My initial interest in competences and key skills was narrowing and moving towards an interest in the assessment of competences. At this point it was not clear to me how the

research should develop and a meeting with a Training Principal in December 2002 was arranged. She was willing to spend some time talking about the training process within her Training Office. On that day there were also discussions with two CA Students from the same office who spoke about the Achievement Log together with their training and working experiences. During these discussions and the many with the Director and Deputy Director of Education at ICAS and other accounting educators between November 2002 and May 2003 I became convinced that it was the CA Student's own view of the world that was of interest. It was their experiences, their views, their interpretation on the social reality of CA training that was to be the focus of my research. The assumptions about the views of the CA Students presented by other parties were untested. Their stories had not been heard.

The research journey has taken many turns both in theoretical perspective and practical orientation. Through the process of establishing the final research project it was realised that an empirical approach to assessing the when, where and how a competency was achieved did not explain the whole picture of the process of becoming a CA. I was interested in the rest of the picture, the elusive non-quantifiable part of the process. To develop an understanding of this it would be necessary to view the world through the eyes of those being studied (Greene in Guba 1990). Understanding the perspective of a CA Student can only be achieved by seeking his or her views. It was decided to use focus groups for this purpose, as in the words of Morgan (1998), they 'are fundamentally a way of listening to people and learning from them' (p.9). The transcripts of the dialogue that took place at the focus groups provide the data that is analysed for this research. With this data and its analysis I can tell the stories of the CA Student's understanding of his or her

developing professional identity. I cannot make sense of the data, however, until I start writing the interpretive text (Denzin and Lincoln 1994). This is found in Chapters 4, 5 and 6.

When preparing the research proposal, in April 2003, I was keen to test whether focus groups would be appropriate as a method of data collection and indeed learn what was involved in being a facilitator (see Glossary) at a focus group. I discussed this with the Director of Education at ICAS who agreed that I run a (pilot) focus group with CA Students who were at that time on study block in Aberdeen. The participants for the pilot study were selected by him. I was required by ICAS to write to both the CA Students inviting them to take part and to their Training Principals asking for agreement to the CA Student's participation. In the letters I explained that the Director of Education had chosen the names of the CA Students. I hoped that this would encourage participation and believed that being explicit about ICAS support would have positive results on the level of attendance. In the letter sent inviting the CA Students to participate in the focus group it was explained that the research was independent of ICAS. I was an accounting lecturer at RGU and the research was for the purposes of a Doctorate of Education thesis. It was also confirmed that there would be complete anonymity in regards to individual contributions to the discussions. The process of sending letters and following them up with telephone calls was time consuming. Tracking the CA Students was difficult because they were usually working at client premises. This meant that contact could not be made with them direct and was dependent on the goodwill of staff at their training office or Training Principal to pass on messages.

Four CA Students were invited and four attended. Running the pilot focus group required obtaining, testing and setting up recording equipment. Refreshments were ordered and supplied. In planning the focus group an outline of questions had been prepared to refer to in order to direct the discussion. I was interested in the processes around the Achievement Log; the whole focus was the Achievement Log. Although the discussion of the participants was of interest I viewed this as an opportunity, in relation to facilitating a focus group, to make and learn from mistakes. I also saw the pilot study as an opportunity to explore a type of analytical technique, not only a practice in data collection.

At the time I was particularly interested in issues of power-knowledge and, therefore, attempting a Foucauldian approach to analysis seemed appropriate. After transcribing, the data was analysed as per Gore (2001), which showed a predominance of three specific Foucauldian techniques of power – surveillance, normalisation and regulation. Although this analysis was in its infancy in terms of my research, it supports the conclusions of Hoskins et al. (1986) and Loft (1986), acknowledging the disciplinary nature of the accounting environment. The analysis also suggested that CA Students understand the training process through the positivistic notions that are endemic in the accounting profession. They arise from the very nature of the discipline where an empirical approach to work is the basis on which the discipline is built – measuring financial results is quantitative and positivistic. Theories used by accountants result in something being measured, just as historically, scientific theories are ‘developed, tested and refined through empirical research’ (Greene in Guba 1990, p.228).

Following this experience I have repositioned myself towards an interpretivist view of the world. I wanted to tell the stories that the CA Students were telling about understandings the development of their professional identity. It is the meaning that they give to their world that I aim to unpack (Scott in Scott and Usher 1996). I had 'inside understanding of the perspectives and meanings of those in the setting being studied' (Greene in Guba 1990, p.235) and most importantly I had an opportunity to listen to the stories and to interpret. Having made the decision that it was the social reality of CA training that I wished to represent I did not repeat the Foucauldian type of analysis used in the pilot.

Organising and running the pilot focus group was an informative learning process for a number of reasons. It took time to organise; replies to letters were slow in being returned, follow up phone calls were required. The CA Students and Training Principals contacted were supportive of the research. At the pilot study I learned through their discussions that the CA Students believed my research to be ICAS research. This was a potential problem. The CA Students could find it difficult to be critical of any of the ICAS processes. They did not have the complete protection of anonymity knowing that the Director of Education had chosen them to participate, despite my reassurance that their names would not be in the transcript. I resolved not to use this approach for collecting data for the main research. The researcher should select the names, not a third party who is in a position of authority over those invited to take part in the research. As a result participants of future focus groups were selected by me. At the time of the pilot accepting the names as supplied was the only means by which I would be able to run the focus group within the available time. CA Students were willing to participate in research on the training experience through this



method of data collection. Other methods of data collection, for example one to one interviews, were less practical. It would be difficult to access CA Students when they were not on study block. When CA Students were in the workplace there could be ethical issues in relation to third parties, clients. Running the pilot confirmed to me that focus groups were the appropriate method of data collection. It gave me the knowledge and experience to carry out this method of data collection on a wider basis with confidence, although my approach to analysis had now evolved in a different methodological direction.

### **Evolving Methodology**

It was important to have as much exposure to the Achievement Logs as possible. The Director of Education agreed in June 2003 for me to have access to all the completed Achievement Logs to be submitted in 2003. Submissions of completed Achievement Logs are made between the months of September and December each year. This would also involve writing to each Training Principal to seek agreement for me to have access to each Achievement Log and so was both time consuming and costly. The Deputy Director of Education suggested that I became an ICAS reviewer of completed Achievement Logs. This would pre-empt the need to obtain the agreement from each Training Principal before I could access each Achievement Log. He was comfortable with this for it dealt with his ethical dilemma of giving a researcher not employed by the Education Department of ICAS, although a member of ICAS, access to the Achievement Logs. It also solved the potential problem envisaged of being unable to obtain agreement from the Training Principals before the Achievement Logs were submitted.

This arrangement suited ICAS as a higher number of completed Achievement Logs were due to be received from CA Students ending their training contracts in 2003. The intake of ICAS students had doubled in 2000 from around 350 to 700 when two of the Big 4 firms in England had taken the decision to train their students through ICAS rather than the Institute of Chartered Accountants in England and Wales (ICAEW). Although the Education Department was aware of the expected increase in the number of Achievement Logs to be submitted between September and December 2003, no arrangements had been made to accommodate it. Rather, there was an expectation that the Achievement Logs would be distributed between the available lecturing staff for review. The number of lecturing staff had not increased in line with the increased number of CA Students as many of the study blocks in England were contracted-out to an independent teaching organisation. There was an inevitable increase in individual workloads. The Deputy Director of Education was heavily involved in the final review process; in particular in following up the Achievement Logs that were returned to CA Students for amendment.

I became the reviewer of 120 Achievement Logs. This involved completing the ICAS review checklist and entering into correspondence with CA Students whose Achievement Logs were not passed at the first round of review. My involvement was a change for the staff at ICAS where all reviewing had previously been carried out in-house. It gave me further exposure to the functioning of the ICAS Education Department and the chance to have extensive discussions with staff members. Again, there were timing difficulties relating to accessing all Achievement Logs. The procedure is that when a CA Student submits his or her Achievement Log together

with a cheque for the ICAS joining fee, there is an expectation on the part of the CA Student that it will be accepted and the Achievement Log returned to them within one month. If they were not returned within this period there tended to be a phone call from the Training Principal asking about the delay. When the review is successfully completed, the CA Student's name is forwarded to the Council of ICAS for acceptance to membership at the next Council meeting. The CA Student is anxious for this acceptance, the firms are anxious for acceptance and ICAS is anxious to have as many names submitted to Council in order to be able to cash the cheques sent with the Achievement Logs. This led to a wholly unexpected level of pressure over the processing of the Achievement Logs.

The intention had been to carry out a statistical analysis of all the completed Achievement Logs submitted in 2003. However, I decided to input the results of the 120 Achievement Logs into SPSS (Statistical Package for the Social Sciences), accepting that it was not a possibility to gain access to the remaining 550 or so Achievement Logs within the time limit now decided on by ICAS.

Through the course of the reviewing process I learned that there was not a set procedure followed by CA Students and training firms for the achievement of competences.

- The competences were not achieved in a set chronological order.
- The achievement of each competence is dated and cross referenced to the client file, the work for which had resulted in the achievement of the competence.

- Personal competences could be cross referenced to appraisals.
- There were a variety of variables which impact on the development of competences. Students developed competences at different rates and in different orders, depending on their client profiles, client deadlines, rotation between departments within the firm, previous experience and academic qualifications.
- All core competences are required to be achieved by each CA Student.
- The type of specialist and optional competences are unique to each individual as is the order in which the core competences are achieved.

All these facts could be significant in terms of developing professional identities not least because each training experience is different.

Based on what I learnt during the reviewing process, my original intention to carry out statistical comparisons on the achievement of competences was not the way forward. It was clear that there was not one standard route to the acquisition of competences. This meant that to carry out a statistical analysis and comparison based on the timing of competences would be meaningless. Although it was decided not to progress with SPSS analysis, I benefited enormously from the preparation of the data through the review process, developing insights into the processes surrounding the Achievement Log. It confirmed the growing belief that in order to have a broader understanding of the training process it was necessary to speak to CA Students. It was not realistic to expect CA Students to take time out from their work-place and study commitments to speak to me. Even if they were able to, the practicalities of co-ordinating a meeting, when they are in a variety of locations with varying commitments which can change at a moments notice, would be extremely difficult. There are only two occasions when

CA Students are gathered in one location: examinations and study blocks. It would not be appropriate to speak to them during the examination period. Therefore, the only practical time to speak to CA Students would be at study block. It would be possible to travel to the study block locations and the CA Students would be on-site. I was keen that the circumstances of any meetings would be informal and hoped to speak to a number of students over a reasonable length of time. This led me to the decision to arrange to run focus groups where a number of CA Students would be able to talk together and discuss the Achievement Log and their training experiences.

The pilot focus group taught me that there were a variety of ethical considerations to be taken into account as well as sensitivities to be considered. Preparing for the focus groups involved lengthy communication with the Deputy Director of Education of ICAS, beginning in January 2004. The focus groups ran between 10<sup>th</sup> March and 6<sup>th</sup> May 2004. It was agreed with the Deputy Director of Education that the focus groups would take place during a study block. He agreed this with the ICAS lecturing staff and I also sought the advice of the lecturing staff as to when the focus groups should run. This was in order to minimise the disruption to teaching and maximise potential attendance of participants. Study blocks vary in length from one to three weeks and can incorporate mock examinations as well as being preliminary to actual examinations. It was important not to put any further pressure on the CA Students. Dates were set at the appropriate stage of each study block and in all cases were timed to take place at the end of the teaching day. Mondays and Fridays were avoided in case the beginning or end of the week would affect either attendance or attitude. It is difficult to discern whether the timing and the location had any implications for the research.

ICAS is in a contractual arrangement with its students and due to data protection regulations was unable to provide me with a complete list of students. The Deputy Director of Education was willing to select names of CA Students for participation. In effect, he was offering to choose the CA Students taking part in the research. This raised issues that I had already been aware of at the time of the pilot study around my own involvement and that of ICAS. After explaining that this was not an appropriate procedure, the Deputy Director of Education agreed to let me view the list at CA House, Edinburgh. There was an ICAS member of staff present throughout the visit. For data protection purposes I was not left alone with the list. It was also necessary to obtain the names of the CA Student's Training Principal. ICAS stated that no CA Student could take part in a focus group without the approval of the Training Principal. There was likely to be only one opportunity to select names from the ICAS data base and it was sensible to be cautious by selecting more than what was considered to be the requirement. There was only one opportunity to run focus groups unless I was prepared to wait another year and therefore it made sense to be cautious.

The selection was undertaken with a view to having CA Students from different types of Training Offices; Big 4, TOPPs, Large, Medium and Small at the focus groups. This was not quantitative research requiring a method of sampling that statistically represents the entire population. The sample taken represents the breadth of circumstances and experiences of a CA Student - a purposive sample. I was looking for illumination and inference rather than the generalizable results of a statistical sample.

Eight names were extracted from each of the six study block attendance lists as Stewart and Shamdasani (1990) recommend four to eight members as the optimal number for a focus group while Berg (2000) states that no more than seven is appropriate. The next step for each of the focus groups was to write to the individual Training Principals and CA Students. Six CA Students and six Training Principals (except for one study block group where the total number of seven attendees at the study block was contacted; to exclude one would have been inappropriate) were written to for each study block. I feared large unmanageable groups that resulted in less useful, indecipherable data (Berg 2000) and therefore did not write to all eight names chosen. In effect two names were kept in reserve should there be a lack of agreed participants. The number of agreed attendees was lower than I had hoped and, despite having two extra names to contact for each group, I found I had no time left to do so. In retrospect I ought to have contacted all eight CA Students and Training Principals at the same time. However, high attendance at the focus groups was not what mattered. A purposive and opportunistic sample was what mattered and that was achieved at the focus groups. The sample of CA Students attending represented TPS and TPE level CA Students and each type of training firm; see Table 1 below.

I had decided that it was not appropriate to run focus groups at the TC level, the first stage of training. The TC classes take place at the start of training often before there has been any workplace experience and are for CA Students who do not have an ICAS Accredited degree. I considered that the lack of workplace experience and of the processes around the Achievement Log meant that these CA Students would not be able to contribute to my research in any meaningful way.

**Table 1: Make-up of focus group participants**

| Location     | Number invited | Stage    |           | Number Attended | Type of Firm |          |          |          |          |
|--------------|----------------|----------|-----------|-----------------|--------------|----------|----------|----------|----------|
|              |                |          |           |                 | TOPPs        | Big 4    | Large    | Medium   | Small    |
| Edinburgh    | 6              | TPS      |           | 2               |              |          |          | 1        | 1        |
|              | 6              |          | TPE       | 2               |              | 1        | 1        |          |          |
|              |                |          |           |                 |              |          |          |          |          |
| Aberdeen     | 6              | TPS      |           | 4               |              |          |          | 2        | 2        |
|              | 7              |          | TPE       | 4               |              |          |          | 1        | 3        |
|              |                |          |           |                 |              |          |          |          |          |
| Glasgow      | 6              | TPS      |           | 3               | 1            | 1        | 1        |          |          |
|              | 6              |          | TPE       | 5               |              | 2        | 2        | 1        |          |
|              |                |          |           |                 |              |          |          |          |          |
| <b>Total</b> | <b>43</b>      | <b>9</b> | <b>11</b> | <b>20</b>       | <b>1</b>     | <b>4</b> | <b>4</b> | <b>5</b> | <b>6</b> |

TPS – Test of Professional Skills

TPE – Test of Professional Expertise

For further explanation of terms used in Table 1 refer to *Appendix 1*.

Copies of the letters sent to the CA Students and to the Training Principals are in *Appendix 2*. The letters aimed to give an explanation of the research and inviting the Training Principal to agree to allow their student to attend the focus group. The letter to the student also explained the aims of the research inviting the student to participate



in the focus group. In each letter, it was confirmed that the focus group would take no longer than an hour-and-a-half. With the letter to the CA Student a letter was enclosed addressed to me with space for the student to sign confirming attendance and also space for the Training Principal to sign in agreement to the student attending, together with a reply paid envelope. Non-replies were followed up with a telephone call to the CA Student encouraging attendance. When the CA Student was working at client's premises it was neither appropriate nor possible to contact them direct. In these cases the Training Principals were contacted. They were asked to encourage the CA Student to reply and to attend. In all cases when telephone contact was made, I was informed there had been discussion between the CA Student and the Training Principal. All Training Principals agreed to their student's attendance at the focus groups though not all invited CA Students attended. This process took a number of weeks, with letters and follow up phone calls requiring to be sent while the students were still office based, before study blocks started.

One Training Principal said that he did not want his student forced to do something she did not want to do. This raised the issue of voluntary attendance. There had been no reply received from her and contact was made with her by telephone. During the discussion she said that the reason she had not planned to attend was that she did not consider that she had anything to contribute to the discussion. Based on the same view as Berg (2000), I considered it appropriate 'to convince (her) that (her) participation (was) important and necessary' (p.118). She agreed to come to the focus group and made a substantial contribution. Everybody has something worthwhile to contribute to a discussion; everyone has a story to tell in building a picture of their social reality. From discussions with Training Principals at the time it was clear to me that the

decision to attend was made by the CA Student. It was understood, therefore, that attendance was voluntary.

In total, six focus groups were planned with two taking place at each of the three Scottish teaching centres (Aberdeen, Edinburgh and Glasgow) - see Table 1 above. It was not considered necessary to run focus groups at every UK teaching centre as this would have added considerably to the cost and time involved as well as producing an excess of data. They took place at the three teaching centres closest to the research base in Aberdeen. At each of the three locations there would be a focus group of CA Students at Test of Professional Skills (TPS) and Test of Professional Expertise (TPE) levels. I had been awarded a bursary from the Committee of Heads of Accounting (CHA). It was possible, therefore, to offer food and refreshments to the students and to pay travel costs. The focus groups took place where the ICAS classes were run: in Edinburgh and Glasgow at ICAS premises and in Aberdeen, a hotel. There was no charge made for use of premises and ICAS staff arranged the catering, for which I was billed after each event. As a matter of courtesy teaching staff were kept informed of the arrangements. Other considerations for running the focus groups were to arrange where appropriate for a separate location within the study block environment where the room needed to be of a size appropriate to the size of the group and be set out in a manner conducive to relaxation and discussion e.g. sitting around a table rather than in rows of seats (Stewart and Shamdasani 1990, Morgan 1998). This meant that furniture needed to be rearranged as, in every case, the rooms booked were laid out in a formal seminar or teaching format.

Each focus group included CA Students from more than one type of Training Office, with one exception. In TPS/E the two participants were from Medium firms. In total all types of Training Offices were represented, though not in a statistical sense as for example 80% students train in Big 4 offices (80% of 20 = 16 as opposed to the total of 4 that actually attended). I had considered inviting a statistically representative sample of CA Students from types of Training Offices e.g. 80% from Big 4 firms. I concluded that a purposive sample was appropriate as referred to above. The voice of each CA Student was of equal importance so, in that sense, statistical representation was not relevant. I was looking for illumination rather than generalisation. Representation of each type of Training Office was more important as 'absence of a particular type of participation can lead to serious shortcomings in the data' (Chioncel et al. 2003, p.503). In retrospect, it would be interesting to know why CA Students did not participate. A number of them did tell me on the telephone that they were 'not at block' or had 'other commitments', but at the time there was no policy to follow up non-attendees asking for further explanations.

A Tandberg Tape Recorder and a number of blank tapes were provided by The Robert Gordon University for each focus group. A schedule of bullet points was prepared for circulating to each participant when they arrived. All CA Students who had written to say that they would attend did so. All proceedings were recorded with the permission of the participants given at the time. Notes were taken during the focus group in order to help with transcribing and also afterwards noting my own observations. Each recording was transcribed in full as soon after the event as was practically possible. I also had a schedule for my own use as a prompt in order to ensure that the discussion covered all research related areas (*Appendix 3*).

With one exception the participants arrived from classes individually as they were not aware in advance of the identity of fellow participants. In view of the size of classes at study block, participants often did not know each other. Refreshments were available from the beginning of the focus group proceedings. Using the schedule prepared as a prompt (*Appendix 3*), I started the proceedings. After covering the preliminaries with everyone, introductions were made around the table. These included an agreement of confidentiality by all participants in relation to the proceedings and this was either verbal or physical (e.g. nod of the head). The limit of ninety minutes guaranteed in earlier communications, was adhered to and found to be adequate.

Each focus group was unique in terms of personalities, individual input, my input, relative topical emphasis, discussion and so on. All participants were ready to speak and to expose themselves in front of their peers. They told their stories readily. Indeed they seemed happy to speak and to listen to the experiences of peers (Wilson 1997). CA Students are required to do both i.e. speak and listen, in the working and training environment. The participants were asked direct questions about the Achievement Logs, competences and their professional identity and as expected there was much discussion around these themes. In effect, the questions were pre-set as the areas in which I had been keen to ground my research. However, the questions asked to encourage discussion were deliberately open ended e.g. ‘What is it like to train as a CA?’ or ‘How do you understand the development of your professional identity?’ The discussions flowed freely and it was only when the discussion around a particular theme was exhausted that direction in the form of a question was offered. Every member of each focus group participated in the discussions. No student was reticent

in contributing to the proceedings. No participant was given the opportunity to monopolise discussion.

The impressions at the time were of enthusiasm on the part of the participants for all questions asked and readiness to contribute to discussion. Inevitably not all discussions were the same and each transcript reflects the flow for that particular focus group. The broad themes of my stated research interest were discussed while individual variations gave depth and density to the analysis. I was keen to act as a facilitator (Lowden 2001); however, I was aware at times that I was contributing to the discussion. It was not possible to withdraw entirely though I endeavoured to keep my contributions to statements of facts in answer to direct questions from participants, taking a lead from Berg (2000) who advises facilitators to ‘avoid offering opinions and substantive comments’ (p.124). There were times when it was necessary to direct discussion along particular routes and this was done by asking questions rather than contributing directly to the discussion (Berg 2000).

I have a number of observations and concerns arising from the focus groups and which have implications for the analysis of the data. Was there a difference in my reaction to a participant who was extremely negative and one who was positive about the training experience? If there was, does it matter? This situation arose quite strongly I was concerned about one participant’s negativity about ICAS, her employers, her colleagues. She was using the forum of the focus group to voice her complaints. The training process and the input of both ICAS and her training firm did not meet her expectations. In my mind her monotonic voice exacerbated her negativity. When I read the transcriptions I realised that she had made reasoned

points. By taking her voice away by reading the transcript rather than listening to the tape her contribution to the discussion could be appreciated. This told me much more about my prejudices than it did about her.

As I seek to explain my research, I acknowledge that these representations are my interpretations and come with my own set of values and personal and professional history. I am drawing on the interpretivist tradition in a bid to discover the meaning behind the development of the professional identity of the CA Student, confident that the participants will provide 'rich insights and multiple perspectives (Chioncel et al. 2003, p.513). It is only through dialogue that one can 'become aware of the perceptions, feelings and attitudes of others and interpret their meanings and intent' (Crotty 2003, p.75). In reaching these interpretations the story will develop; the CA Students' understanding of their developing professional identity will be achieved.

As I record and analyse data, I acknowledge Usher and Edward's (1994) statement that 'the process of recording is not neutral' referring to the fact that the process 'normalises while categorising' (p.102). The interpretations that are made are those of a knowing CA in the context of CA training. I am interpreting the CA Student's own understanding of his or her developing professional identity through the stories he or she tells. I was conscious throughout that I was remembering my own experiences, comparing, contrasting and assessing. My reaction was of surprise at how little things had changed since I trained more than 25 years earlier. This is with reference to the working environment and the attitudes of those in that environment. It does not refer to the actual work done during the working day the details of which were not discussed by the participants. Indeed quite a lot of the terminology used was work

specific or profession specific – all those participating, including myself, understood this language but it is likely that a non-accountant would not. Implications on theoretical perspective become complicated here as my interpretivist stance means I need to illuminate through the eyes of the CA Student and not my own position as researcher, member of ICAS and accounting lecturer. It is the CA Students' stories that I wish to tell. Eraut and Furner (2004), whose interest is in the development of professional knowledge, have observed student chartered accountants during training. They do not view training through the eyes of the students but seek to observe and listen to the students' experiences with a view to discovering what factors shape learning in the accounting environment. They are outsiders in relation to the accounting environment, in the role of educational researchers.

Participants were taking their own experiences and values to the focus group just as I was. Two focus groups (TPS/E and TPE/E) had only two participants. In one group the participants did not know each other (TPS/E) and in the other the two were close friends (TPE/E). The participants of the TPS group were training in the same type of firm while the TPE participants were training in different types of firms. There was much discussion by all participants who contributed to the stories that were being told about the developing professional identity of CA Students. At TPE/A the participants were quiet, possibly a manifestation of stress as examinations were close or having other, more pressing priorities. Perhaps this was an example of what Chioncel et al. (2003) describe as 'groupthink' where people conform in their views and outlook to others. For TPS/A three of the four participants were RGU graduates and had been taught by me at university. Did this affect their contribution? It seems that often individuals and groups have additional factors to consider. Group dynamics were

inevitably a relevant factor (Berg 2000) in the proceedings of the focus group. It was also necessary to be aware of the possibility of marginalised participants (Chioncel et al. 2003). These factors need to be explored though to incorporate some into the analysis would require access to more personal and historical data on the part of the participants and therefore these are outside the scope of my research.

### **Theoretical Orientation**

‘Different ways of viewing the world shape different ways of researching the world’ (Crotty 2003, p.66). I aim through interpretivist text to develop an understanding of the socially constructed reality that is the developing professional identity of the CA Student. The journey I have taken in order to achieve comfort with this particular theoretical orientation has been torturous. Using the metaphor of a journey, this means many corners have been turned from hairpins to gentle curves. Cul-de-sacs have been entered and a number of dead-ends explored. There have been pleasures along the way learning about whole new worlds or, at least, new ways of looking at the world.

Learning about looking at the world through the eyes of an educational researcher required me to rethink my own position. ‘How much of one’s identity comes from the name or label’ asks Ziff (as quoted by Bourdieu in du Gay et al. 2000, p.299) ‘who sees baptismal rites as the required way of assigning an identity’ (p.299), in other words as a socially constructed norm. I am a university lecturer and have been for a number of years. I also consider myself to be an accounting educator. These descriptions are of a role. I trained to become a CA; in my mind this describes an identity. The accounting identity is the identity to which I relate to closely. This must



have implications for my research as I have approached it as both an accounting educator and a chartered accountant.

As explained earlier, the accounting world is one that abounds with empirical measurement; positivistic notions of the world. One of the first accounting conventions that accounting students are taught is that of 'money measurement' which means that unless a fact can be quantified in monetary terms then it cannot be included in financial statements. Only these are relevant and reliable. Therefore, put simply, in the accounting world there is no value attached to the non-quantifiable. This is only one of many messages given to the student accountant. Any practising accountant will confirm that there is more to an organisation than the facts reflected in the financial statements; however, the message remains that accountants measure and they measure precisely. Undergraduate accounting students are numerate and like to measure; they are good at measuring. Ask an undergraduate accounting student to explain the financial statements or why they reflect particular results and they are less comfortable. I describe this to explain how the embedding of this view of the world starts early in the education and training of chartered accountants.

At the beginning of this research journey I knew only about viewing the (research) world through positivistic eyes. It seemed that the scientific environment was one that related well to the accounting environment. Research around key skills and the ability to match these to the competences contained in the Achievement Log struck me as some kind of scientific process. The tripartite training agreement between ICAS, the Training Principal and the CA Students reflected the 'systematically organised' hierarchical environment referred to by Hoskins et al. (1986). Again this struck me as

scientific. However, their suggestion that it is also possible to view the accounting world through notions of power and knowledge led me off the positivistic research road and into a different way of looking at 'my' world. The very nature of the accounting discipline supports this claim particularly within the context of training and within the construct of the Achievement Log. The idea that any change in training must result in a change or movement in the knowledge-power configuration of those involved made sense to me. The introduction of the Achievement Log is clearly one such change. With the world also changing and the boundaries around the accounting profession becoming less well defined there was the beginning of the belief that I could learn to interpret the accounting environment from a non-positivistic perspective. This would add to the body of knowledge of accounting education.

Foucault's writings together with the explorations in data analysis carried out on the pilot study data encouraged me. I wanted to 'unsettle taken-for-granted concepts' (Schwandt 2001, p.53) believing that the Foucauldian approach which favours discourse analysis was appropriate. Since Foucault's view of the world considers the position of the researcher as well as the researched this seemed to deal with my concerns about my role in the research process. The power relations arising from the many factors integral with the training process are what I sought to understand more fully. At this point I was looking at the Achievement Log as a form of discipline, a structure, a detailed structure with procedures to follow, judgements to be made and relations between individuals to consider. Foucault (1979) considered everything to be an interpretation. The challenges for me were to pull apart these transcriptions or interpretations which were in narrative form. I needed to deconstruct the narratives in

relation to competences and the Achievement Log and to reconstruct the CA Student's perspective of their developing professional identity.

Although Foucault identifies discourses of professional identity I realised that there were discourses around professional identity that reflected a different view of the world. Foucault relates to institutions and structures, whereas my aim was to relate to the discourses around people. I had a different way of looking at the world. I was looking to understand the social reality of the world of CA Students; the world in which their professional identity develops. I had learnt the facts about CA training. I knew the areas of technical knowledge that were considered to be necessary, the examinations to be sat and passed, the type of work experience involved in three years of training and the assessment of competences achieved through the Achievement Log. I also knew about the structures of the institutions that facilitated the training experience – ICAS and the training firms. I was no longer looking at the Achievement Log as a form of discipline but as a way of understanding the developing professional identity of CA Students.

I do not want to view the accounting world through institutions and structures. I was looking to view the world of the CA Student by learning about their perceptions and perspectives. Perception of professional identity is an interpretivist notion and the journey I was taking therefore led me to develop further my understanding of the interpretivist paradigm. It has many branches but I refer only to those branches that have been of particular interest to me. Symbolic interactionism is a branch of interpretivism where the researcher becomes the researched in terms of learning to look at the world from his or her perspective. The views and perceptions of the CA

Students are what this research is about. I cannot claim to take the role of the CA Student and therefore cannot adopt a pure symbolic interactionist approach. I have listened to their stories. I accept that I have undertaken the analysis in order to illuminate their stories but I do not claim to be them. I can illuminate as far as the analysis allows, using the data supplied by the CA Students. As a theoretical perspective within the interpretivist tradition I was travelling towards an interpretation and understanding of the world through the language of the CA Student. The interactions experienced by the CA Students were represented through language. I was interpreting the CA Students' understanding of his or her world by interpreting language.

Weber used the word 'verstehen' (understanding) in explaining his way of looking at the world (Crotty 2003). He was not looking to explain it in the traditional scientific (positivistic) sense but to interpret it in terms of understanding. The influence of Weber is such that interpretivism is often linked with understanding (verstehen); understanding can only be achieved through interpreting. This research aims to promote understanding rather than knowledge and facts. There is little in the literature about CA Students' understanding of their world; understanding it in terms of a social reality. What does exist is in terms of the specific setting of a Big 4/8 firm (e.g. Grey 1998, Anderson-Gough et al. 2001, 2005). The social reality that is explored here is understood through an interpretivistic eye. Other than to interpret one's own experience at the time of training my approach to the research is the closest possible to a symbolic interactionist approach. I can relate to the CA Student as an insider. The participants at the focus groups spoke as if I was an insider. They did not explain terminology or treat me as anything other than someone who understood their world.

Although on the face of it I am taking a fresh look at the world of CA Students, I have to acknowledge what I take to the research. Yes, I wish to break free from inherited understandings and have played with the notion of where phenomenology fits my research. Certainly I am looking at the world of the CA Student afresh. Crotty (2003) charts the development of phenomenology to where he now believes it to stand as an 'exploration, via personal experiences, of prevailing cultural understandings' (p.83). It is a sense making process. It is no longer objective as the early phenomenologists understood it to be but describes peoples' experiences in a subjective manner. I am not taking someone else's perspective. However, I am illuminating a world through the stories told to me by others, the CA Students. Phenomenology is another strand of interpretivism that has influenced my thinking. Symbolic interactionism emphasises social interactions while phenomenology emphasises the individual perspective.

Greene (in Guba 1990) and Denzin (in Denzin and Lincoln 1994) liken interpretivism to storytelling. When defining interpretivist knowledge they use the term grounded knowledge and the need for an 'inside understanding of the perspectives and meanings of those in the setting being studied' (Greene in Guba 1990, p.235). It is neither neutral nor objective but 'interested knowledge imbued with the normative pluralism of the world of practice' (Greene in Guba 1990, p.238). The researcher's role is 'one of translator or intermediary among differing communities' (Greene in Guba 1990, p.238). In other words this is an approach to research involving a method of understanding the world of practice, which sits well with my research aim. Ethnographers also tell stories as a means of understanding a particular world of practice. The strand of interpretivism that encompasses ethnography has also

influenced my theoretical stance. Storytellers can be those that have been through the experience and those that have not. Where I position myself here is relevant to the reflexive process. I have been immersed into the accounting culture for many years. Therefore my research is different from the ethnographer who studies cultures as an outsider. I lean towards interpretive interactionism where ‘events or troubles written about are ones that the writer has already experienced and witnessed firsthand’ (Denzin in Denzin and Lincoln 1994, p.335). He also refers to the fact that people changed through these experiences – ‘radically alter and shape the meanings persons give to themselves’ (Denzin in Denzin and Lincoln 1994, p.335). ‘Only through dialogue can one become aware of the perceptions, feeling and attitudes of others and interpret their meanings and intent’ (Crotty 2003, p.76). It is from this understanding that symbolic interactionism has grown. The interpretivist theoretical stance that I take is greatly influenced by interactionism, phenomenology and ethnography. The theories underlining these have a rationale that relate to how my research unfolds and the data is interpreted and understood.

In summary, Table 2 below shows the theoretical perspectives which have particularly influenced the research and the decisions made in developing the research project. Of these interpretivism, and its various relevant strands (relevant in terms of this research), have decided the research methods and approach to analysis. The journey continues and I have positioned myself through the choices I have made both in methodological terms and in method. I do not believe that I can separate myself from the object of my study as ‘the methods for making sense of experience are always personal’ (Denzin in Denzin and Lincoln 1994, p.315). However, various decisions

have been made and I am now able to continue the journey towards explaining the analysis process.

**Table 2: Theoretical perspectives influencing this research**

| <b>Theoretical Perspectives</b> | <b>Description</b>  | <b>Research Method</b>   |
|---------------------------------|---|--|
| Interpretivism                  | Looking and explaining the world through interpretation. Verstehen or understanding.  | To interpret the world of CA Students through the eyes of interpretivism, regardless of which strand, it is necessary to hear the CA Students' stories. This has been done through their participation in and contributions to a number of focus groups. The transcriptions of these focus groups form the core of the data on which the analysis for this thesis is based. They illuminate the stories told by the CA Students and add to the understanding of the world of the CA Student. |
| - Symbolic interactionism       | Looking and explaining the world through the meanings attributed to things, social interaction and interpretation of these processes. |  |
| - Phenomenology                 | Looking and explaining the world afresh, from the view point of individuals in that world.  |  |
| - Ethnography                   | Looking at and explaining a culture or world from the outside.  |  |

## **Analysis**

The process of analysis began during each focus group. I was conscious of my own thoughts and interpretations. These were noted down during and immediately after each focus group. They arose across a variety of aspects from relating the current CA Students' experiences to mine, to ensuring or encouraging a balance of contributions from participants. The narratives were transcribed in the days and weeks following each focus group. This immersed me in the data at an early point in the research and I was pleased with the excitement this research activity generated in terms of discovery.

I have described the process before being able to understand or interpret it. In view of my interpretivistic stance, the story I tell is my own situated reality with the interpretations of the data contributed by CA Students. There are other interpretations possible from the data available. These depend on the researcher, theoretical orientation of the researcher and the robustness of his or her analytical process. I am not looking to generalize but to interpret. The credibility of my interpretation is based on my ability to convince the reader that given my theoretical orientation I have approached my research in a rigorous manner. Although transcribing was part of the analytical process I needed to look further behind the data (Silverman 2001(a), 2001(b)) in an effort to find shapes, themes and categories. The analysis carried out is in two strands; the first is thematic and the second an exploration of metaphors. Carrying out different types of analysis will add robustness to the research. The expectation is that each form of analysis may raise areas of differences, however, the stories that the data are illuminating should be similar regardless of the approach.



The first stage of both these approaches was to carry out microanalysis. At first the close reading and re-reading of the data was to look for themes and the resultant stories these were telling. I realised care had to be taken when deciding on what the CA Student considered to be relevant and in interpreting the themes. During this process I supported the views of Strauss and Corbin (1998) who state that the importance of theoretical sensitivity is ‘the ability to recognise what is important in data and give it meaning’ (p.46). My professional experience gives me the ability to do this. Without this it would be a different immersion with different interpretations of the data. In the research, the discovered themes could be the qualities, competences and skills referred to in the Achievement Log. However, the stories the CA Students were telling needed to be identified together with the thinking underlying what they were saying.

The process undertaken was that of coding which is ‘the analytic processes through which data are fractured, conceptualized, and integrated to form theory’ (Strauss and Corbin 1998, p.3). The CA Students were providing their interpretations and I needed to listen, internalise and define themes from the data in trying to make sense of the bigger picture. Once discovered these were expanded upon by repeated interaction with the data. Care had to be taken to keep the whole picture in mind when analysing ‘while reorganising data, also involves a certain amount of information loss’ (Coffey and Atkinson 1996, p.46). It also involved interpreting and re-interpreting the data. I had to continue to be reflexive while discovering and exploring the themes. This decided the route through the data. It was not merely a summarizing process; the emphasis was on interpreting the process that is the training of the CA Student. It is the process of becoming a CA. The early stages of the analysis involve this thematic

analysis which entails coding. It explores the data, looking at the stories that the CA Students were telling.

One of the questions asked of the participants was ‘if CAs are animals what kind of animals would they be and why?’ I was interested in how CA Students create their world through the use of metaphor. Lakoff and Johnson (1980) have explored the use and application of metaphor in a variety of narratives and situations while Edwards (2006) looks specifically at metaphorical imagery in an educational setting. This second strand, the analysis of metaphors, also began with microanalysis looking for the metaphors used by the CA Students. Metaphorical analysis has been carried out in a bid to discover further depth in the discourses around the developing professional identity of the CA Student. Use of metaphors is an integral part of making meaning (Cameron and Lowe 1990). Metaphorical language means not taking language literally but to interpret a meaning from the use of metaphors. It is not always possible to have finite definitions, however, the use of metaphor can add meaning and understanding. If a CA is described as being a particular type of animal then this adds to the understanding of what a CA is like. The choice of animal and the qualities the animal represents both in physical and behavioural terms have meanings to interpret. These are then related back to being representative of the CA. For example, if a CA Student suggested that a CA was like a rottweiler then it is likely that the interpretation would be one, possibly, of aggression, guarding and bullying. The rottweiler would be the ‘stepping stone’ (Edwards et al. 2004, p.35) to understanding the behaviours associated with a CA.

There are two aspects to the area of metaphorical analysis. The dialogue was analysed to find naturally occurring metaphors; at least the metaphors in the narratives that arose without the CA Student being specifically asked to use metaphorically imagery. The CA Students' choice of animals to represent a CA was also analysed. They were asked to explain their choice of animal. This was their way of interpreting the world; through the meanings they constructed. Metaphors gave CA Students the opportunity to construct their own meanings and to explore their own understanding of their professional identity.

The phenomenologist's 'endeavour to break with inherited understanding' (Crotty 2003, p.80) can be reflected on through the use of metaphor. Metaphors can illuminate a fresh understanding. A way needed to be developed to explore the metaphors offered by the CA Students without imposing my own meaning. The use of metaphors strengthened the stories that were being told; they added robustness to the results of the coding analysis. Together these analyses were combined to build the theory which would achieve the research aim and answer the research questions. This was done through the creation of a map; the Professional Identity Map of CA Students (PIMCAS). The PIMCAS is the map or model of the theory arising from the analysis of the participants' transcripts. I believe that CA Students would recognise the PIMCAS for what it represents. It is their theory; their understanding of the developing professional identity of CA Students.

## **Being Beavers and Hawks**

At the beginning of this chapter I stated that method and methodology required a certain way of being. I have explained what that way of being is for this research. I have been a beaver in terms of finding a way of 'getting on with the work' (see page 52) of the research. I have also been a hawk in showing an ability to be sharper (see page 52) as the course of the research journey progresses. However, as Denzin (in Denzin and Lincoln 1994) writes 'field workers can neither make sense of nor understand what has been learned until they sit down and write the interpretive text' (p.317). That is what needs to be done now. The preliminaries have been described; the story of the analysis must be expanded. The story of the capture is ready to begin in the form of writing up the data analysis.

## **Chapter 4**

### **The Capture: Discovering the Themes**

‘An eye opener’ (TPES/A(1) p.2) is how one CA Student described training to be a CA and the analysis chapters aim to be just that, eye openers, as they look at the world of the ICAS training environment through the eyes of the CA Student.

There are three analysis chapters exploring these eye opening processes. In this, the first chapter the earlier stages of the analysis will be described and interpreted. It will take the reader from microanalysis of the focus group transcripts through various stages of discovery and exploration of the themes that emerge from the data through the process of coding. The next chapter will develop the analysis exploring the use CA Students make of metaphors and metaphorical imagery in illuminating their world. The metaphors arising from the discourses around the CA Student’s understandings of his or her developing professional identity will be used to increase the robustness of the analysis. The final analysis chapter will draw together explorations of the two previous chapters; comparing and contrasting, building and strengthening the stories the CA Students tell. This shall feed into the preparation of a professional identity map describing the journeys taken by CA Students in the development of their professional identity.

### **Introducing the Analysis - discovering**

Initially the focus was on the questions asked of the participants, looking for themes and using comparative methods. The transcriptions needed to be analysed to look behind the data (Coffey and Atkinson 1996, Strauss and Corbin 1998, Flick 1998, Silverman 2001(a), 2001(b)) to create theory out of data. By doing this in the context of the accounting environment of the CA Student a greater understanding of the training process, where the Achievement Log sat in that process and the professional identities developed by them during training could be built.

In endeavouring to make sense of the training process it was important for me to hear what the CA Students were telling me. I am giving a voice to the CA Students through interpretation. It would be easy to let my own experiences cloud the story I was being told. However, at the same time my own experience and knowledge 'can be drawn on for the purpose of sensitizing the researcher to the properties and dimensions in data' (Strauss and Corbin 1998, p.59). I was very aware of how closely the experiences could at times parallel my own which in itself is interesting as I had trained twenty-five years earlier. This suggested that there are elements or attitudes of the training experience that remain similar. During this time there has been much change in the world and in working environments yet there has also been continuity. My own understanding of the context of the CA Students' experience gives me sensitivity for this research and 'the ability to recognise what is important in data and give it meaning' (Strauss and Corbin 1998, p.46). Without this experience any grounding in the data would tell quite a different story. I am an insider who is also an outsider and my position is that of a situated researcher and learner. As an insider my understandings help build a bigger picture as well as being able to fill in the

explanatory background information. I am in a supporting role. I support the stories the CA Students are telling and at the same time take care not to influence these stories in my writing.

Immersion in the data through repeated readings of the transcripts was the first approach in looking 'to make pathways through the data' (Coffey and Atkinson 1996, p.46). I carried this out on a detailed 'line by line' or microanalysis basis (Strauss and Corbin 1998) which involved interpreting the data in order to discover themes. This coding process decided the route through the data and began the process of analysis and interpretation. It is not merely a summarizing process which attributes headings or labels; the emphasis had to be on interpretation for theory to start to evolve from the data.

Although the CA Students were asked about Achievement Logs, competences and professional identity they talked about many other things as well. In an effort to look at the data differently these were developed into themes arising from the transcripts. In describing their world they were rationalising it in their words, on their terms. I was struck by what most preoccupied the CA Students. They were preoccupied by 'struggle', 'study', 'time' and 'work'. This was what they told me about in order to describe their world. Importantly, these were introduced by the CA Students and were not words used when asking the questions. It was also clear that, although seldom referred to as such, there was an ethical thread in the narrative in the form of ongoing references to individual values. In the analysis I aimed to use these evolving themes in the manner and context used by the CA Students. In attempting this I have also been aware of the need to keep the whole picture in mind during the analysis process as

'reorganising data, also involves a certain amount of information loss' (Coffey and Atkinson 1996, p.46).

At this initial stage then, I considered there to be eight themes emerging from the analysis – Achievement Log, competence, professional identity, struggle, time, work, study and individual values. The first three were pre-set as I had asked the CA Students directly about them. The remaining five were themes discovered in the data as a means by which the CA Students could explain their world. Returning to the data I looked for relationships between and within these themes. It was difficult at times to decide to which theme data should be allocated. There were areas where they intertwined into broader categories. I was looking within the data, searching for meaning in the words.

This first attempt at analysis suggested to me that the meanings within were not clear cut or mutually exclusive. Strauss and Corbin (1998) referred to the existence of axial coding during the analytical process. They explained this term as a means of acknowledging that each theme cannot stand alone; there are multi-dimensional aspects to them. In my research I understood this to mean that some themes are things CA Students tell me about, e.g. Achievement Logs. Others are what the CA Students are saying about things, e.g. struggle. These different dimensions require inter-play. For example the discourses around struggle suggest that there is much inter-play with other themes. Struggle cannot stand alone; one is struggling for, to, with or at something or someone. Strauss and Corbin (1998) explain this inter-play as a rotation around an axis, hence the name, axial coding. There was depth of meaning in the discovered themes that required to be explored and which the one dimensional



approach of labelling was only the beginning. The label does not tell the story. Further illumination is necessary to uncover the different layers behind the label in order to discover, for example, what the Achievement Log means to the CA Student. There are parallels between my approach to the coding process and that of Strauss and Corbin (1998). I discovered a multi-dimensional aspect to the data which required unpacking but unlike Strauss and Corbin I have not developed matrices to explain the process of what they call axial coding. Rather I have chosen to let the text illuminate the complexities of the themes.

Again I fine read, or micro-analysed, the data and again there were discoveries to be made. It was necessary to keep working on the data, looking for depth, insights and inter-relationships, with a view to approaching the analysis in different novel ways. There was a need to step back and think reflexively. The focus of my research had developed with the discourses around the acquisition of competences and broader identity issues around the Achievement Log. I realised that the competences being discussed were the competences in the Achievement Log. The themes of Achievement Logs and competences sat well together. They were one, previously considered to be separate because the CA Students had been questioned separately about them. My own interpretations were being confused with those of the CA Students – to the CA Students they were one theme.

Much of the narrative contained in struggle, study, time and work related to struggle. References to struggle were either by direct use of the word or in the context of the narrative e.g. ‘there is all this pressure (at work)... but I have got to study as well’ (TPSM/A p.8). I considered whether these should be merged into one theme since

there were aspects of struggle in each. There were inter-relationships to be deciphered. However, I also considered whether each was actually separate. The data told me that they were distinct and had different forms. I was later to identify these forms as either conditional or phenomenal. Although there was inter-action, at this stage of the analysis all four are seen to be separate themes.

There were occasions when the same narrative in the data could be attributed to professional identity and individual values. An example is ‘you want to qualify so you are not going to say you can’t do something’ (TPSM/E p.8). This was indicative of the developing professional identity as well as being a statement of individual values. Another example is that the CA Student considers that there are ‘responsibilities to persons other than yourself’ (TPSS/A p.34). The apparent dilemma in the narrative and analysis required further deciphering. The individual values of the CA Student impinge on every aspect of their being, as does their developing professional identity. The narratives associated with both included reference to all the themes already discovered i.e. Achievement Log, study, struggle, time and work. Professional identity and individual values are central to understanding the CA Student and the processes they encounter during the training period. I was beginning to understand the strength of the link between the two. Put into biological terms the two live together, they are different but interdependent. There is a symbiotic relationship – ‘living together .... of two dissimilar organisms’ (Webster 1986, p.2,316). Professional identity and individual values were creating the most difficulties in the discovering and deciphering process. It was difficult to disentangle, to unpack. However, I had established that they were not only central to the research they were inter-dependent. The interpretive process has revealed this relationship. The

difficulties I encountered had led to these insights, adding to understanding the developing professional identity of the CA Student.

In continuing the fine reading I discovered something that I had previously missed. Much of the narrative dealt with relationships. These took the form of the CA Students' relationship with ICAS, his or her Training Principal, Supervisors, peers, other CA Students at the various stages of training as well as the Training Principal's relationship with ICAS. This new theme, Inter-relationships, brought out the importance of relationships in and around the Achievement Logs. There were also broader discussions around the role of inter-relationships in the accounting working environments. The inter-relationships between others, particularly those that senior colleagues had with each other and with clients were seen as examples of professional deportment or behaviour and were admired. The CA Students saw these CAs in more senior positions as professionals. The way they inter-related was professional and, therefore, contributed to their professional identity.

I have described the initial steps taken into data analysis. At this discovery stage there was exploration but not explanation. On the one hand there was repeated consistency in the story that the CA Students were telling. The picture was becoming clearer through the analysis process. On the other hand the themes were becoming less clear cut. The more I explored the more they inter-mingled with each other. They seemed to be inter-dependent. The story required illumination through understanding how the themes fitted together. This would make sense of the training experiences of CA Student. During this stage I had been constructing diagrams in an effort to find sense

in the analysis. However, these merely mirrored the above and did not add to my understanding. I needed to continue to be more reflexive; to take a different approach.

### **Phenomena and Conditions - exploring**

The analysis now extended to a number of themes; Achievement Log (including competences), struggle, study, time, work, individual values and inter-relationships. By exploring the variety and essence of each I aimed to conceptualise the data, not merely using the themes to reduce and simplify but to develop analytical possibilities (Coffey and Atkinson 1996). To conceptualise I had to burrow deep into the essence and dimensions of the themes. Using Strauss and Corbin's terminology (1998) they were either Conditions or Phenomena. These explored the how and the why by distinguishing between Conditions (create the situation/actions or consequences) and Phenomena (what is going on). Conditions are something that can be observed and described (Edwards et al. 2004) but require the interplay of the phenomena to fully appreciate their significance to the CA Student becoming a CA. The Conditions describe the circumstances that exist for the CA Student with which they try to explain their world. They are representative of the structure that the CA Student makes of his or her training. They describe the context in which the CA Student understands his or her professional existence. The Phenomena explain how the CA Student copes with the Conditions and together they make sense of the process of training.

The central focii of my research remained the Achievement Log and Professional Identity, or did they? The Achievement Log is the structure associated with the

training process in the working environment. As the documentary evidence of training in the workplace I had anticipated that in identity terms it would form the core of becoming a CA. There was a lack of engagement (see phenomena below) discovered around the processes of the Achievement Log. This meant that if the developing professional identity was to remain the focus of the research then the Achievement Log could not. Developing a professional identity or identities is the process I have chosen to explain through the analysis undertaken. How the Achievement Log impacts on the developing professional identity is part of the story I am interpreting but it is not central to the story. Becoming a CA is the process of developing a professional identity. This is what my research is about. Whatever is discovered in relation to becoming a CA is the story I wish to tell.

The next stage in this reflexive process was to look at the Phenomena and Conditions with a view to understanding both what they encompass and how they inter-relate with each other. Initially I created a table that showed the Phenomena in one column and the Conditions in another with professional identity as the focus in the third. This was not constructive as an analytical tool. However, it did force me to allocate the themes as being either one or the other. I was looking to create something dynamic, something that had life, a moving, flowing model, not columns of lists. This dynamic representation would require much work and anguish. In an effort to develop it, the Phenomena and Conditions as well as how they interplay/interlink with each other needed further deciphering and rationalizing.

A Phenomenon is described by Strauss and Corbin (1998) in a number of ways. However, the two definitions that make most meaning within the context of this

research is that it is ‘a problem, an issue, an event, or a happening that is defined as being significant to respondents’ (Strauss and Corbin 1998, p.124) and it ‘has the ability to explain what is going on’ (p.125). The interactions and influences of both the Conditions and Phenomena explain how and what feeds into the developing professional identity of the CA Student – what is involved in becoming a CA. So what is going on during training? Which of the themes discovered earlier can help answer this question? The phenomenon of struggle explains how CA Students make sense of the conditions of inter-relationships, study and work. Further sense is made through understanding how the conditions are influenced by the phenomena of time and of engagement. These are the three phenomena - struggle, time and engagement - which fit the above definitions and require further deciphering.

The Phenomena explain the background to the training environment. They add dimension, bringing the environment alive by explaining what is going on. They illuminate the meaning. The CA Students are engaging at some level, they are struggling and they are dealing with issues of time. Each is an activity, which can also be a description; e.g. a CA Student struggles and is in his or her own private struggle. As activities they all impact on the developing professional identity (Ivanic 1997) as they seek to belong and to become a CA (Woodward 2002).

I also describe the Conditions that exist for the CA Student from the themes that had already been discovered. In attempting to illuminate aspects of training the exploratory process continued. Although every CA Student experiences these Conditions, how they experience them and how they impact on each other differ. They are illuminated in part by the interplay with the Phenomena which seek to

explain what is going on. The stage that the CA students are in their training (TPS or TPE) may also have a part to play in the explanatory process.

### Phenomenon of Engagement

The level of engagement is where this discussion begins because this directs the process. Indeed this discovery now seemed so obvious that it was almost lost. Until this stage of the analysis I had taken it for granted. There was a lack of engagement of some firms with the Achievement Log and the effect of this on the CA Students did much to explain what is going on during training. The discourses around this gave an indication of the role of the firms, inter-relationships and individual values. 'At no point in the process do they (the firm) look at your log book, consider the logbook or consider the questions in the logbook' (TPEB/E p.14). 'As far as the firm is concerned this isn't their source document, they have their own methodology that they want you to conform to' (TPEB/E p.14). There is a general acceptance of this lack of engagement with the Achievement Log in the discourses around the Achievement Log with this knowledge being fed by the CA Students down to subsequent year's intake of CA Students within firms. They have been told by Training Principal that the Achievement Log was 'not particularly helpful' (TPSM(2)/E p.12) and that the competences were 'not relevant or so basic it (the Achievement Log) is not relevant' (TPSM(1)/E p.13). The message then is that these firms do not value the Achievement Log and hence nor should or need the CA Students. As one CA Student articulated 'if the firms think you are good enough and you have passed the exams why do you need the log book' (TPEM/G p.17).

There are training firms and CA Students that value and engage in the Achievement Log. All of the Big 4 firms were represented and only one participant from a Big 4 firm stated that her firm was engaging in the processes of the Achievement Log. There was at least one firm of each other type (TOPPs, Large, Medium and Small) that engaged with the Achievement Log to some extent, following the directives of ICAS both in spirit and practice. Whatever the level of engagement the CA Students have with the conditions each impacts on the developing professional identity. It is reasonable to expect a high level of engagement to equate with impacting highly on the developing professional identity. However, the fact that there is a low level of engagement with the Achievement Log is equally important in terms of the story it tells. The reason for the lack of engagement points to the influence of the training firm. As an insider to the research I had missed acknowledging the theme of the training firm. The transcripts had not changed, they had always shown the importance of the training firm in the stories the CA Students were telling. This highlights the need to constantly return to the data and for a reflexive approach. It led to the discovery of the training firm as a theme. Through this new discovery I understood that how the phenomenon of engagement interacts with other phenomena and conditions is dependent in part, conditional on, the training firm.

Becoming a CA involves engagement with a number of conditions which are conditional on the CA Students' individual values and the influences of the training firm. The CA Student comes to the training process with his or her own set of values and an expectation of values considered appropriate for a CA. These individual values can change during training. They are influenced potentially by the phenomena and conditions. The level of engagement varies between the different conditions and



different CA Students. However, the discourses around the Achievement Log helped explore the phenomenon of engagement which itself helped explore what is going on generally in the training process. Through a particular level of engagement the CA Student develops a sense of belonging to communities. It is a boundary setting process (Wenger 1998), which forms, for example, the community of the firm or smaller communities – his or her peer group within the firm or the team with whom he or she is currently working.

#### Phenomenon of Struggle

The discourses around the CA Students state that struggle is inherent in training, perhaps it is necessary, expected and embraced! It is accepted. At no point is there a suggestion or reference to giving up or voluntarily resigning. Struggle results from the processes of the training experience. There is generally considered to be a large volume of material to learn and understand and a limited amount of time to do this. Running concurrently with these endeavours the CA Student is working office hours, possibly on 'away jobs' and also with required overtime hours. It is not easy but then 'life is difficult' (Scott Peck 1978, p.3). There is no complaint about all of this; it is accepted as what is required to be done in order to qualify as a CA; to become a CA.

CA Students had different experiences: some had variety of work, others had none, some training firms linked learning at work and learning through study, others did not, some firms were supportive of study leave others were not, some students were under firm/contractual pressure to pass examinations others were not and so it goes on. Struggle existed for all CA Students while these differences or conflicts existed for

some. Struggle was an accepted norm. These conflicting experiences created by the training firms meant that CA Students had different levels of support. The CA Students did not see this as an acceptable norm. They were aware that their experiences differed; there were norms in each training environment. These shared norms developed a sense of belonging with other CA Students.

There is pressure from the training firms on the CA Students to pass examinations. ICAS allows CA Students to sit each examination four times; however, training firms often specify a lower number of attempts at examinations in their terms of employment. 'If I don't pass in two sittings I will have to leave. If I do badly enough on this first sitting it is in my contract that they (the training firm) can terminate it' (TPSB/G p.6). There is motivation to struggle harder or at least study hard enough to pass examinations. There is also positive reinforcement through 'a bonus if we pass first time' (TPSB/G p.6). However, for those that fail examinations some firms force the CA Student to give up the struggle. ICAS rules allow for a training contract to be transferred to another firm when the full number of attempts at sitting examinations has not been reached. This requires a training firm to employ a CA Student with an unsuccessful examination record, pay ICAS fees and give study/exam leave. This does happen, however, it is disruptive for the CA Student. The sense of belonging is unsettled. Struggle focuses the aim to belong.

At TPS level almost all the dialogue refers to struggle. However, there is a definite progression at the TPE level with appreciation of other aspects of training although the sense of struggle never disappears from the narrative. The wish, drive or determination to qualify and be part of the CA world is clearly very strong. There was

a belief that 'it would be worth it in the end' (TPEB/E p.4); there is a sense of seeking to belong, to become a CA. For the CA Student to become a CA is to belong. The relationship between struggle and professional identity is very strong.

### Phenomenon of Time

Every member of staff in an accounting office in public practice is required to submit completed timesheets on a regular basis in order to account for time and how it is spent. These are very detailed, often accounting for every 6/10/15 minute portion of the day. This allows firms to calculate the level of fees to be charged to each client as well as access information on how each member of staff spends time. Every member of staff has a 'charge out rate' based on qualifications, experience and seniority – the more senior the member of staff the higher the charge out rate. The number of hours spent by the CA Student times his or her charge out rate is the amount that the client is charged for the work carried out for them by that member of staff.

The TOPP's working environment is quite different as there is no client work and therefore no necessity to complete timesheets. Time then has different significance to a CA Student training in a TOPP's firm. Indeed this is one of the reasons given by a TOPP's CA Student to choose to train outwith public practice. He made a conscious decision to choose the TOPP's environment as he did not wish to train where he perceived that accounting for time created a stressful environment. 'There is not a lot of pressure, there is not a lot of importance put on time' (TPST/G p.32). These observations are indicative of the findings of Coffey (1994(b)) who considers time to be one of the core values in the socializing function of the accounting environment

where 'time was used to demonstrate and demand commitment by the graduates and the accountancy firm respectively' (p.955). The Achievement Log requires the CA Student to have a specified number of hours over the period of the training contract (450 days for 7 hours per day) and to allocate the time between different categories of work.

Time, the lack of it, and the associated pressures is a phenomenon that permeates much of the dialogue for CA Students. The accountability of time and the efficiencies that it is seen to measure are central to accounting in public practice. This relates to time as measured in a structured sense - for timesheets and the achievement log. These are work-related structures. There are other time pressures associated with the deadlines of home exercise submissions and examinations – study-related deadlines. Time is a bonding condition with CA Students supporting each other through discussions on coping strategies and the accountability of time. For the CA Student the various aspects of time develop a sense of belonging with a strong identity perspective.

### Condition of Work

Although Work varies considerably over the course of the three-year training period the fact that it is a condition of the training experience does not change. The CA Student begins as the most junior member of the accounting staff carrying out the most menial, repetitive and basic tasks, reporting often to a CA Student with just one more year's experience. By the end of the three year period he or she can be in charge of an audit team with responsibilities for, say, a small company audit, reporting direct

to the Partner-in-Charge of the job within the training firm. The participants were at the two extremes of this process with TPS Students at the early stage of the three year training period and TPE students towards the end of it. The descriptions of work varied to coincide with the individual's progress – nothing remained the same. There was much discussion around work and despite working in different training firms and different departments, for example audit, tax, corporate finance, there was an understanding of each other's working environment.

Virtually all the work carried out by a CA Student is or will be contained in a file. As well as being the record of work done for a particular client, the files are also a source of summative assessment of the CA Student's progress. The file is fed forward through the organisational hierarchy and then fed back with review notes. Feedback is perceived to be negative, the file is returned with review notes listing what needs to be put right, rather than what was well done. There was frequent reference to negative feedback. There was no sense of formative feedback at TPS level. At TPE level the CA Students were aware of what they considered to be a change of attitude by their seniors within the office with some positive feedback beginning to appear in the review notes. However, this could be because the work of the more experienced CA Students (TPE) is better and therefore fewer review points are necessary, with positive feedback deserved. The TPE level students were appreciating the constructive nature of formative assessment. However, the perception remains that there was a lack of positive feedback to CA Students from senior colleagues – 'they are just looking for faults' (TPSM(1)/E p.26). Yet it was suggested by TPST/G that one of the reasons CAs 'come across as very professional' (p.11) in 'the approach they take to their work' is the fact that they have 'made their mistakes' (p.11) – mistakes that in the past

must have been highlighted as review points in a file. Part of learning to be competent, the knowing part of the developing professional identity is to make mistakes and learn from them (Boreham 2002). There was a sense of both becoming and belonging percolating through the discourses around work. The CA Student took ownership of his or her work. There was a feeling of belonging to a working team in which he or she strived to become more senior through increasing learning and competence.

The Achievement Log is used as a form of summative assessment as it is required to be passed before the CA Student can become a chartered accountant. The CA Students feel that it is also

- a minimum standard
- proof of training
- a paper exercise
- a benefit to the training firm
- ICAS's check on the training firms; its quality control
- a security for the CA Student,

The Achievement Log is part of the condition of work. The form of the Achievement Log is that it is a log of competences achieved by the CA Student and is maintained by him or her throughout training. It is supplied by ICAS, completed by the CA Student, signed off and reviewed by the Training Principal (or his or her representative), and reviewed up to three times by ICAS during the three years of training. Who is it for? Is it for ICAS, the student or for the firm? It constructs the reality of training, of learning, in a document and is a condition within the context of the research. One CA Student gave a summary of its function –

I think ideally it is like a central point for all three parties; for the Institute (ICAS) a form of quality control, for the firms a way of monitoring and for the student it is a means of justifying that they have met the criteria for the Institute. So it is there for everyone.

(TPES(2)/A p.19).

He continues by describing it as a progress report, reflecting progress being made through training. This CA Student (and his training firm) engages in the Achievement Log. He is committed to both ICAS and the training firm in terms of the Achievement Log. The processes around work and the Achievement Log form a large part of the narrative of the focus group discussions. It seemed that although the structure of the Achievement Log was straight forward in terms of content, the processes were not as 'people just try and avoid it like the plague' (TPSL/G p.8). The Achievement Log is something in the working environment which engenders a team or community approach. The CA Students learn strategies through advice from CA Students ahead in the training process and from their peers.

I have been discussing the discoveries around the themes of work and the Achievement Log. They integrate with each other to the extent that I consider them to be one condition. The Achievement Log documents competences achieved in the workplace. Work is integral to the completion of the Achievement Log. It has been established that through the eyes of the CA Student the condition of work influences the developing professional identity in many complex ways. The sense of belonging is nurtured in the working environment with both structured (buddy systems, appraisals and the Achievement Log) and unstructured support mechanisms. In a similar sense the CA Student is becoming a CA through the processes at play in the working environment.

### Condition of Inter-relationship

The training experience or environment encompasses more than the formal contractual relationships between ICAS, the Training Principal and the CA Students. It extends to many within the training environment – ICAS, Clients, Partner, Training Principal, Supervisor, Manager, Senior, Junior and non-accounting staff within the training firm as well as fellow CA Students both within the office and in other offices brought together at study blocks. There was also discussion about the relationships others develop e.g. Partner to Client and Training Principal to ICAS. Indeed the working environment in which the CA Student trains is steeped in both formal and informal relationships. Formal relationships relate to ICAS, the organisational hierarchy of the training firm and of the Client organisation.

On a day to day basis there is the CA Student's relationship with the 'Senior' on the current job. This is a structured, formal relationship with work to be done set by the Senior who also gives feedback on work done. Informal, unstructured relationships are those which do not fit this mould. CA Students seek from and give advice to other CA Students at different stages of training. Some of the inter-relationships discussed were across different organisations – CA Student to client, CA Student in one training firm to CA Student in another training firm. Inevitably inter-relationships develop within the training firms. The strongest were those with other CA Students who were at the same stage of training, often having started on the same day. The CA Students turn to their peers for help first regardless of the stage of training. There is a sense of belonging with their peer group. This is a significant discovery in understanding the



growing sense of belonging and I shall be looking to explore this in Chapter 5 in relation to the use of metaphors by the CA Students.

At TPS level the CA Student is aware of being 'at the bottom of the pile' (TPSL/A p.7). The TPE level CA Students refer to the fact that they did not share how they felt about the early months of training except to their peer group as 'you daren't tell anyone else...you weren't enjoying it or anything' (TPEB(2)/G p.7). By TPE level there is a growing sense of responsibility, ability to cope, learning delegation skills, supporting juniors and a growing sense of being a member of a team, 'a camaraderie' (TPEB/E p.2). This sense of belonging is supported by the fact that 'everybody helps you out' (TPEL/G p.4) and 'people are rooting for you' (TPEB/E p.2) and even 'there is always someone below you can help' (TPEB/E p.2). The informal support networks are not just within the immediate peer group but across the CA Student body within the training firm. The discourses suggested that there was a certain collegiality in regard to training firms which was particularly strong for CA Student in the Big 4 and Large firms. Structured, buddy type systems were in place in these firms. Coffey (1994(a)) explains the collegiality developed in one Big 6 firm though she concluded that this only applied 'so long as it did not jeopardize individual, personal success' (p.38). There was an atmosphere of collegiality though this could have developed for reasons other than the buddy system – larger cohorts of CA Students. All firms had informal support networks. Although buddy systems were mentioned they did not feature in any big way in the minds of the CA Students. It was the informal networks at play in the working environment that was evident in the discourses. The informal support has more impact on the CA Student rather than any formal structure of support within the firms.

## Condition of Study

The condition of study relates entirely to academic study and does not for this purpose include learning at work. Some students are given the message from colleagues early on in their training that what they study does not relate to their working environment while for others the firm consciously relates study topics to work experience.

Completed home exercises (HEX) need to be prepared and submitted on a weekly basis, attendance at study block classes is required as well as attendance and preparation for examinations. There is time off work in order to attend both study block and examinations and the minimum time entitlement for these are determined by ICAS. There was much discussion about the volume of material that requires to be learnt with repeated mention that it is not the complexity of the material but its volume that concerns the CA Student. The struggle associated with studying relates to HEX deadlines and the lack of time associated with fitting in study, work and life and often the need to work overtime at the office or the fact that the CA Student is working on an 'away job'. Study is an inescapable condition which further feeds the sense of belonging. There was a definite feel of sharing the study experience, belonging together.

The interactions and influences of both the Conditions and Phenomena have been explored in relation to the developing professional identity of the CA Student. The Phenomena of engagement, struggle and time have added dimension to the training environment; explaining what is going on. What each CA Student experiences has

been explored through the Conditions of work, inter-relationships and study. Together the conditions and phenomena have further illuminated the stories being told by the CA Students.

### **Individual Values**

The CA Students offered their individual values to explain how they functioned in relation to ICAS, their Training Principal, the Achievement Log, their colleagues, clients, work and all other aspects of training. Individual values, therefore, had a different form or existence from the phenomena and conditions. They drive how the CA Students make decisions in their professional life. The most applicable term to use for individual values then, is one of 'driver'.

Individual values inter-related with every area of the discussion with much discussion around the Achievement Log and the assessment of competences. Values differed, e.g. with reference to ticking off competences (ticking the box on the achievement log to represent the attainment of a competence) 'you want to qualify so you are not going to say you can't do something' (TPSM/E p.8) and 'I wouldn't tick it until I could say I could do it' (TPEL/E p.24). The differing individual values and the differing contexts in which the CA Students find themselves result in different training experiences. How the CA Student copes with this notion of difference is part of the story. It is a complex issue requiring continued reflexivity to foster illumination. There was also much discussion around the definition of competent, in particular where the CA Student's definition differed from the Training Principal's definition. There was reference to the 'spirit' of the Achievement Log, about 'getting skills not about

something you just have to get signed off' (TPSM/A p.12). This 'spirit' involves an element of judgement and where there is judgement there is the opportunity for subjectivity on the part of all concerned. There is also an element of trust where 'your Training Principal is signing off but you can be ticking anything saying you are doing anything and they just sign it' (TPEM/G p.9). This comment was widely supported by the other CA Students at TPE/G. At TPE level CA Students have been in a shared working environment for at least two years. Trust has been fostered. Integrity is considered to be a required value for an accounting professional and member of ICAS (Hilliar and Babbington 2004). Therefore, it is reasonable that the notion of trust had been extended to the processes of the Achievement Log. CAs work in positions of trust. They are required to make judgements which often have financial implications.

With experience and technical knowledge CAs are able to make these judgements. They are made from a position of knowing. CA Students expect CAs 'to act ethically' (TPEL/G p.24) and with 'integrity' (TPSS(2)/A p.34) as they learn to be professionals (Brown and McCartney 1995). A CA Student summed these words up with his views of CAs as 'very noble' (TPEB/E p.16). These words of 'trust', 'judgement', 'ethical', 'integrity' and 'noble' all suggest individual values. The shared values are important to the CA Students informing decisions, attitudes and identity. They also lead to boundaries around those who share the values. They belong together. If they do not share the same values they do not belong.

While decisions made by CA Students might not be different, the relative importance and understanding of the values feeding the decisions might be. Some CA Students, for example TPEL/A and TPEB/E engaged in the Achievement Log because they

believe in its value as a learning and assessment tool. While another CA Student, for example TPES(2)/A, engaged in the Achievement Log because the training firm values it. In the latter case the CA Student has an affiliation to the training firm not the Achievement Log. The result for both CA Students is the same. The value route is different. With or without engagement completion of the Achievement Log is a requirement of CA training.

There was also much discussion about values in relation to professional identity. Indeed at times it was difficult to distinguish between the two in the stories that were being told. Although the focus throughout the research is on the CA Student it is worth noting that where the firms or ICAS also relate with the CA Students there are value issues for the firms and ICAS. An example would be the CA Student who was training in a tax department and asked for secondments in order to develop the breadth of experience she felt necessary to be able to call herself a CA. 'I would be ashamed to call myself a chartered accountant if I had no experience other than tax' (TPEB/E p.11).

In this scenario there are a number of issues that need to be highlighted to demonstrate the complexities of the research. The CA Student's values, the firm's values, perceptions of professional identity - again both of the individual and the firm - all must clearly exist but appear to lie hidden, unmentioned, almost unrecognised or at least unconscious until something or someone questions the system. This particular CA Student's expectation was that her training firm should provide her with a broad range of work experience. As already noted she 'would be ashamed to call herself a CA' (TPEB/E p.11) without it; her individual values were linked to her expectations

of what she believed was appropriate work experience for a CA Student. Her Training Principal had different expectations and was comfortable with the work experience. The CA Student felt that she was making difficulties at work by her request for a secondment. There was an expectation (and/or communication) gap between the Training Principal and CA Student as well as possible differences in individual values and interpretations of the spirit of the Achievement Log.

A further complexity for this CA Student is that she perceived that neither her firm nor she engaged with the Achievement Log. She did not perceive it to be the force that was driving her to develop breadth in her training experience. She was tagging her own professional identity through her expectations, understandings, experience and values. She is not alone in her expectation of what the CA qualification represents with one student referring to the Achievement Log as ‘ ICAS’s way of seeing students are getting the experience that a well rounded professional CA should have and that everyone that qualifies has got a core similarity of experience’ (TPSL/A p.29). These expectations were shaping the process of becoming a CA.

### **Training Firms**

The theme of training firms, like individual values, has a different form or existence from the phenomena and conditions. The training firms also drive how the CA Student makes decisions in his or her professional life. The CA Students’ discussions of the training experience related much more to the firm rather than ICAS. The theme of the training firm is different from the condition of work. The latter encompasses the achievement of competences and the acquisition of knowledge, both technical and

practical through the work experience. The former represents the more specific structures and values around the training firms. For most CA Students, how they rationalised becoming a CA related to the structures and the values of the firm in which they were training. As explained by a CA Student in a Big 4 firm: 'it is your firm that really drives your professional development' (TPEB/E p.7). In support of this both TPEB/E and TPEB/G refer to the notion that it is the internal appraisal that drives professional life.

The CA Students are in the training firm environment for the majority of the training period. They are employed by the training firm, which pays their salary and pays their ICAS fees and they are carrying out work for and with clients and colleagues. Direct contact with ICAS is limited to study blocks, feedback on HEX and submission of Achievement Logs, the latter of which is often submitted through the Training Office, i.e. principally the study element. In view of all of the above it is understandable and natural that the CA Student's professional identity is driven by the training firm. The hierarchy within each training firm and throughout the training period is spoken about and accepted by each CA Student. It is accepted by them. The data supports the notion of process and progress through and up the hierarchy. There is a sense of belonging in the stories that the CA Students are telling. The training firm is the home to which they feel they belong, not ICAS. Despite becoming a CA by ICAS conferring the title, the sense of becoming is fostered within the training firm.

## **The Sound of Silence**

What was discussed during the focus groups is clearly very important. What is also important is what was not discussed and why it was missed out of the discussion. Together what is excluded and included in the discussions set the boundaries which mark the sense of belonging for the CA Students. Stepping back from the data and being reflexive I could see that there were a number of omissions to investigate. It seemed to me that Money, Failure, Gender and Appearance were all potential issues. The fact that they were not present in the data was worthy of discussion. This could add to the understanding of the developing professional identity.

The CA Students discussed areas of differences. For example all CA Students sit the same examinations (except when an ICAS Accredited degree is not held and a preparatory level (TC) is sat) therefore, any discussion around examinations related to the differences in circumstances, for example the extent of exam leave or the training firm's reaction to exam failure. The discussion did not revolve around the examinations themselves.

Money, as in pay, was hardly mentioned. Pay scales or differentials vary but these differences were not discussed despite accounting being a discipline that revolves around money and finance. Big 4 firms have the highest starting salaries of the different types of training firms. Within each firm pay differentials develop based on examination results, work experience and internal feedback. In other words the firms value each CA Student differently. It is likely that there are sensitivities around earnings levels because of these differentials. It is understandable that the participants did not volunteer to discuss salaries. It is also understandable, due to the personal



nature of the topic, that salaries were not considered to be an appropriate area for questions.

I have discussed the phenomenon of struggle which pervades much of the dialogue; however, there is no reference to voluntarily giving up the struggle or failure to succeed. The existence of struggle is acknowledged and accepted by all the CA Students without complaint. Struggle is recognised from the beginning of the discussions. Perhaps there is a requirement to struggle in order to achieve or there are social and professional expectations at play between ICAS, Training Principals, training firms, families and any other stakeholders. There is a satisfaction gained from passing examinations, 'the achievement is in passing the exams' (TPSM(1)/E p.18). There is also financial benefit from becoming a CA. The struggle is rewarded. Another possible association is between struggle and the fear of failure. Failing can result in change of employment, no employment, perceived lack of opportunity or an enforced career change. It means one does not belong. On a personal level failure is difficult to accept. It is worth the struggle to avoid.

Gender is not an issue that was raised explicitly by the focus group participants yet the identity literature (Woodward 2002) refers to the link between socially constructed gender and identity. Grey's work (1998) on professionalism refers to the accounting working environment as 'sites of rationality free of sex and emotion' (p.577), equating professionalism with desexualisation. The heavily male gendered environment is where the CA Students train. Grey published nine years ago and it is possible that there have been changes. When the client was brought into the discussion there were specific gender issues raised in relation to female members of

staff. 'Me being a girl, I'm just a silly wee lassie who doesn't know what she's talking about' (TPEM/G p.21). This was despite being able to sort out an accounting procedural problem of the clients. Dealings with clients could raise gender issues at least in terms of the perception of TPEM/G. Within the training firm it was implicit that the gender of the CA Student was not an issue (Loft 1992). That is not to say that there are no gender issues within the accounting working environment. The literature regarding the perceived glass ceiling for female CAs suggests that there are gender issues but these manifest themselves at a later stage of the career ladder and not during training (Gammie et al. 2005). Generally speaking then, issues of gender were not present in the discussions and were not a focus for the CA Students at this stage of their career. There was no suggestion of different attitude, perception and treatment within the training firm. This relates to the findings of Grey (1998) and Gammie et al. (2005). The gender of the participant was not seen to affect how questions were answered.

Possibly a related issue, is that there was just passing reference to visual appearance ('put(ting) on a suit' TPSB/G p.11) yet 'the body is the medium through which messages about identity are conveyed' (Woodward 2002, p.118). CA Students work in environments where a formal appearance is expected. They dress in business attire which regardless of gender is usually a dark suit. The TOPP's working environment is less formal though a smart appearance is required. It is likely that the lack of discussion about visual appearance is because of the uniformity of dress that exists at work. On the face of it everybody looks the same (they are desexualized). They belong together and as they become CAs they are required to look like CAs. It is not an issue to them; they feel a sense of belonging. There is a clear understanding about

the suited appearance of the CA. However, how one presents oneself in a professional manner is about 'professional poise' (TPEM/A p.13), 'presence and aura' (TPSB/G p.17), 'charisma' (TPST/G p.17 with the agreement of TPSB/G p.17), 'character and personality' (TPSS/A p.35). It is not about appearance per se. It is about 'the way they talk, the way they deal with you, the way they analyse things' (TPST/G p.11). Note that this dialogue is spoken in the third party. This CA Student did not consider himself to be a professional.

Grey (1998) discusses the outward appearances and behaviours of professionalism in a Big 6 Firm. He reports that it is accepted as understood that every professional member of staff (training for or qualified with a professional accounting qualification) is technically able but it is also understood that not everyone will progress up the firm hierarchy. The reasons given by the members of staff during discussions were around appearance and behaviour and 'a mode of conducting oneself' (Grey 1998, p.580). Certain appearance and behaviour is expected to be successful in terms of career projection. This can be rationalised as developing a sense of becoming and belonging. The CA student who dresses in the workplace like his or her colleagues, and behaves like them will feel some sense of both becoming a CA and belonging to a community of accountants. The implication is that the behavioural norms of professionalism within this Big 6 Firm are developed from within the firm. These norms, whatever they are, are not specified by any professional accounting body. ICAS does not contribute to the sense of belonging and becoming that is developing through acquiring these norms. They relate to 'language (and) behaviour' (TPEM/A p.13), not competences directly which are understood to exist. It was suggested that being a

professional is in the perceptions of others (TPEM(2)/G) or when you have the CA qualification (TPEM(1)/G) but not it would seem when you look like one.

The discussion in this section around the sounds of silence is a relevant contribution to understanding the developing professional identity. The fact that there was little discussion on these issues suggests that they encapsulate an understanding that is incorporated into the norm at an early stage of the training process. Furthermore they are about examinations that need to be passed, money earned, in a working environment where a certain appearance and behaviour is expected. All this happens regardless of the gender of the CA Student. These discourses although not without tensions continue to support the notion of belonging. There is a sense of shared experiences as they become CAs.

### **In Summary**

When I selected the CA Students for participation the process was not random. I aimed for and achieved a purposive sample from each of the different types of Training Office. The types of firms have been explained in Chapter 3 and are commonly understood by CAs and CA Students in public practice – Big 4, Large, Medium and Small. The relatively new term of TOPPs is less well understood in the wider accounting world. Stakeholders in the ICAS training process know, and are aware that there are an increasing number of TOPPs' employers. I expected differences in the stories told by CA Students training in different types of firms. Therefore it followed that I expected the stories told by CA Students from the same type of firm to be similar. The discourses did not particularly support this expectation.

However, CAs refer to their training firms by type, they refer to other firms by type. A particular type of firms conjures up a particular image to a CA and a CA Student. It is a feature of the data that the CA Students use this terminology of types of firm, differentiating between experiences and expectations.

Together the training firm and the individual value base of each CA Student impact on professional identity as drivers. The conditions discovered during the course of analysis are work (incorporating the Achievement Log), inter-relationships and study. They arose from the discourses of all the CA Students. They represent what is going on and have been described in a scene setting contextual manner. The CA students require engagement with their value base to inform the other conditions. Without any one of these conditions a CA Student could not qualify; these are the formalities that are required by ICAS. Some or possibly all of these are known in advance of entering into a training contract, certainly the information is in the public domain. How these conditions come together in order for the CA Student to become a CA and how these conditions function in the sense of developing a professional identity is what the phenomena explain. There is a level of engagement attributable to each condition. The relationship with each is one of struggle and these are related to issues of time. All this is necessary in the route to becoming a CA.

In this chapter I have begun discovering and exploring the data gathered at the focus groups through a coding approach. The themes discovered have shown how a sense of both belonging and becoming develop for the CA Student. Individual values impact on every aspect of the developing professional identity through their relationship to the phenomena and to the conditions. The CA Student arrives at the training process

with his or her individual values. These can be shaped through training, influenced by the phenomena and conditions. Further unpacking is necessary. Further analysis is required in the capturing process before building theory around professional identity development. I anticipate that the exploration of metaphors to be carried out in the next chapter will help with this unpacking process. In view of my interpretivist research path which is exploring the world through language, metaphorical analysis will add to understanding the world of the CA Student. The capture continues then in Chapter 5 with this exploration of metaphors.

## **Chapter 5**

### **The Capture: Exploring the Metaphors**

#### **Introducing metaphors**

The capture continues with an analysis of metaphors which Lakoff and Johnson (1980) claim 'are among our principal vehicles for understanding' (p.159). Metaphors are integral to the way our minds function and therefore touch every aspect of making meaning in or sense to our lives. By using metaphors we create our own social reality. They are 'the model that most of us think and operate in terms of' (Lakoff and Johnson 1980, p.29). No one metaphor can create this reality. The social reality of the CA training cannot be summarised with one metaphor, although some CA Students have tried. It's 'hell' (TPSM/A p.7) or it's 'manic' (TPSL/A p.5)! While conjuring up some sense of the reality these metaphors clearly do not tell us the whole story. However, together the metaphors used by CA Students can show the range of experiences that build a picture of their world and their developing professional identity.

The research process requires continued reflexivity to open my eyes to the data. Analysing metaphors give me the opportunity to 'break with inherited understanding' (Crotty 2003, p.80). This is another opportunity, another approach to analysing the data. The aim through the explorations of Chapters 4 and 5 is to be able to develop theory. Taking more than one approach to the data analysis should add robustness to

the research and therefore added robustness to any theory that arises. With my aim to understand the developing professional identity of the CA Student it would be negligent not to explore the many metaphors that were expressed by the participants of the focus groups. The fact is that 'metaphorical imagery can provide a useful way of thinking about and interpreting textual data' (Coffey and Atkinson 1996, p.85). The results of the analysis can be strengthened by exploring the imagery. The image paints a picture in the mind of the creator of the metaphor just as it does for the recipient - listener or reader. It is conceptualised by both – interpreted within their own presuppositions. In this chapter the many aspects of metaphorical play used by the CA Students shall be explored through their use of language as they explained their world.

The metaphorical analysis in the research process involved returning once again to the transcripts. Further microanalysis was required. I was no longer looking for themes, but metaphors. I was interested in whether this type of analysis would tell different stories from the results of Chapter 4 or support them giving extra dimension to the stories already told. In the first part of this chapter the analysis is of the metaphorical imagery which the CA Students used without being specifically asked to describe their world through metaphor. The interpretations expressed through the use of metaphors were the constructions CA Students made to understand the training process and the way in which they practice their professional life. Importantly they were using metaphors in a sense making process. This usage and its analysis shall be described as 'conversational metaphors'. These metaphors were used naturally in conversation. The CA Students chose to use them as their way of viewing their reality. In contrast, in the second part of the chapter the use of metaphors where the



CA Students were specifically asked to choose an animal to represent a CA shall be described. This analysis shall be referred to as ‘animal metaphors’.

### **Conversational metaphors**

Metaphors can be used as a method of describing things ‘that are less concrete or less clearly delineated (Lakoff and Johnson 1980, p.118). They are a form of sense making; inherent in our use of language. The metaphors determine what is real to the CA Student through the use of everyday language. They chose to use metaphorical imagery to reflect their subtle understandings of the training experience and the development of their professional identity. The representations of the CA Students were spoken within a knowing context; a focus group of peers, with a facilitator who was and is a CA; an insider. This knowing context meant that all present could relate to the experiences being described and give meaning to the metaphors in the context of training. Inevitably each would have his or her own interpretation of the metaphors used – their own notion of social reality. However, as before it is the CA Students’ understandings of their social reality that is the story I wish to illuminate. I am using the metaphors offered by the CA Students to characterise the experience of training - a metaphor in itself. Edwards (2006) uses the metaphor of the journey in relation to learning. He observes that ‘metaphors abound in education’ (Edwards (2006, p.8). Certainly the variety of metaphors offered by the CA Students in creating their social world supports this statement.

The metaphors used by the CA Students to conceptualise the journey are extensive. The discourses around the start of the training period are also the beginning of the CA

Student's use of boundary and container metaphors. This is the start of the process of becoming a CA and belonging to the CA world for the CA Student. Through boundaries and containers these metaphors then illuminate a similar social reality to the one discovered in the previous chapter. 'It's a culture shock' (TPSL/A p.3) implies many things – change, movement from one culture or container to another and crossing of boundaries. Containers only exist because of boundaries and both only exist because of difference. Without difference there would be no need for delineation across boundaries. At the beginning you 'throw yourself in' (TPSM/A p.7) or are 'flung in at the deep end' (TPEM(2)/G p.2). 'Throw in' and 'flung in' involve crossing a boundary implying difference between each side of the boundary.

Training to be a CA Student is different from previous experiences. It does not follow that these differences put one at the 'bottom of the pile' (TPSL/A p.7) or 'back to square one, the junior on the block, having to mind my Ps and Qs' (TPSL/A p.3). However, for CA Students this is indeed the case when they begin their training. Entering this new environment is 'when reality hits you, you come in and its number crunching' (TPST/G p.3). The 'reality' to this CA Student is within the boundaries of the accounting working environment. They are the boundaries that he has established around his working environment. He was previously within the boundaries of the academic accounting undergraduate environment. Now the container he is in is that of the training environment; it is the context in which identity will form (Edwards 2005).

With these metaphors each student is compartmentalising the training experience, at least in his or her own mind. There is an element of struggle associated with training.

It is not easy to become a CA just as the coding process undertaken in chapter 4 discovered. TPSL/A refers to being at the ‘bottom of the pile’ (p.7) which suggests also being ‘back to square one’ (p.3). The latter suggests that she has been at ‘square one’ before and anticipates moving away from this position. This CA Student had spent some time working in a bank where she had progressed through the banking hierarchy to a management position. As junior members of staff the metaphorical imagery is subtle. There is much unsaid. The main message from these metaphors is of containment and boundaries. They do not speak of lack of knowledge, though there is a suggestion of lack of experience in the new environment. They have no illusions about where they stand in the hierarchy of their new environment; at the start of their journey they belong at the bottom or at least in a very junior position.

During the training journey CA Students are committed to ‘juggle work and study’ (TPEL/E p.1), hard slog (TPEB(2)/G p.2), ‘muddle along’ (TPSS/A p.10) and ‘study like mad’ (TPSL/G p.7). They are adapting to the requirements of the culture. There is a lot to be done; there is an ongoing sense of struggle. Indeed their words suggest a ‘busyness’ or ‘franticness’ involved in the process of training; a need to get through, to move on. The phenomenon of struggle discovered in the coding analysis of the previous chapter re-emerges. The image of belonging at the bottom of the pile implies struggle to rise from the bottom. There is a struggle undertaken to belong and become a CA which involves rising from the bottom. There is a belief that ‘there is light at the end of the tunnel’ (TPSL/A p.10) just as it was found previously that struggle became less as training progressed. The metaphorical tunnel is representative of the process of becoming and belonging. It is a dynamic process and the CA Students are crossing boundaries as they move along the tunnel. The metaphors in relation to struggle

changed reflecting this progress. It is 'easier to cope with now' (TPEM(1)/G p.2). 'You get more sharp as you go along' (TPST/G p.16) and are able to 'look at the bigger issues' (TPEL/G p.5). These metaphors show progress, a moving forward. There is a growth in knowing or at least in the kind of knowing required to belong in the accounting environment. The CA Student is becoming a CA though 'it's like passing your driving test, it is just the basics. You actually learn to drive when you go out there and start driving' (TPEL/A p.17). Being a CA, becoming a CA is a different notion from that of belonging to the community of CAs. They are notions that develop together but the sense of becoming relates more to the movement across boundaries while the developing sense of belonging comes from the developing sense of community. They are separate notions. The coding process explored the conditions in which the CA Student becomes a CA. The growth in knowing referred to above comes from the conditions of work, study and inter-relationships.

Training to be a CA is like 'hell' (TPSM/A p.7) and being in 'no man's land' (TPEM(2)/G p.13). Again the conditions (work, study and inter-relationships) create this. Becoming a CA then will mean an end to hell and being out of no man's land. The struggle will be over and the inference is that there will be membership of something better. The CA container is better than the CA Student container. Belonging is better than struggling to join, to become. The students are compartmentalising their world in order to cope with it. Being in a container suggests membership of that container. The containerising is not isolationist as there are others in the same container. In fact there is a sense of companionship and collegiality in sharing the container. There is a community in which 'we bounce it off each other and then we bounce it up to the manager' (TPES(2)/A p.10) was the explanation given by

a TPE level student in working out how to solve a problem. The container metaphor, means that a person is either in or out of the container, or the container is either empty or full or somewhere in between. Each container represents a community developed through shared experiences and circumstances. These communities change through time as the CA Students moves from container to container; from a training position to one with professional status.

Containment can also be a means of coping. It can be applied to at least one of the omissions in the narrative; the boundaries around the training experience excluded a personal and social life. The containment metaphors used suggest a compartmentalisation of the training experience. Professional life is contained in a different compartment from the one containing any private life. The CA Students were discussing their professional life during the focus groups and therefore had no call to mention any other aspect of their life. It also suggests no overlap of the two. However, there was mention of office nights out where members of the different containers or communities within the firm attend. CA Students understand their world around these boundaries and containers. There is an awareness that boundaries exist; they are not physical but created by the circumstances of the environment in which the CA Students train. These define their identities and with it the security of membership of a domain; a sense of belonging is developing.

In the work-place the boundaries can vary. 'Their door is always open so you don't feel that there is a barrier between the juniors and the qualifieds' (TPES(2)/A pp.4-5). This CA Student is less concerned about the containers than TPES/A whose view is given voice with 'I have a feeling you are given enough rope to hang yourself but they

are never going to let you hang because they are there to help' (p.5). The 'they' is referring to senior colleagues in the training firms. In the latter training firm there is a clear distinction between junior and senior members of staff. The physical environment of the workplace where the door is always open creating a lack of barrier infers a container of sorts. The inference is of a boundary that can be crossed, a boundary between levels in the working hierarchy. The working environment of the training firm is relevant to this analysis just as the training firm arose as a theme in the previous chapter.

CA Students rationalise their world in terms of what they do in it. 'Bean counter' (TPSS(2)/A p.20) is a different type of metaphor as is the process of 'number crunching' (TPST/G p.3). These activities take place within the accounting environment, in broad terms the container of work. Reference to 'I'll cross that bridge if I don't get through first time' (TPSB/G p.7) is in relation to examination sittings but the 'bridge' represents a link across boundaries. Even the fact that 'time is running out' (TPEB/E p.1) identifies the container of time which features in many forms in the professional lives of CAs and CA Students. Time is one of the phenomenon that shape what is going on during the training process. The training period is a container of both space and time. CA Student's understand much of their world through these containers and boundaries. The notion of boundaries marks their sense of becoming a CA. They are negotiating their way across boundaries. Whether they are in or out and which side of the boundary they are on position their identity. They know where they are and they know where they are positioned relative to others in the professional accounting environment. They are moving through training from CA Student to CA

developing a professional identity that matches the sense of belonging as they become CAs.

Much of the above discussion relates to interactions with others. The 'bridge' can only be crossed by negotiating annual or exam leave with other senior members of staff. The boundaries are between members of staff at various levels within the training firm and negotiating the boundaries is part of developing a sense of belonging. Whether they are perceived as boundaries or barrier is dependent on the CA Students experiences of interacting with others. A barrier is perceived to exist by TPEM/G, who was referred to in the previous chapter as a 'silly wee lassie' (see page 114). She (TPEM/G) felt unsupported as a result of her senior leaving; 'there wasn't enough cover' (p.2). She felt vulnerable and in need of protection. She felt little sense of being part of a community within her training firm. TPEB/G feels 'that the managers and partners are now respecting (his) opinion' (p.22). He is aware of a boundary between them but the sense of becoming is clearly developing as he progresses through training.

A boundary becomes a barrier when there is a conflict. Conflict makes it more difficult to move across boundaries; they have become barriers. The latter has a negative perception. For TPEM/G she perceives a barrier while TPEB/G perceives a boundary. TPEM/G feels that 'everyone is out to get you' (p.19); the discourses around her do not suggest a sense of becoming. TPEM/G was surrounded by barriers across which she was not able to cross. However, the pile, that TPSL/A (see page 105) is at the bottom of, is a pile of people and the collegiality of membership of the

pile, the sense of belonging, is a shared sense of belonging. TPEB/E felt a 'sort of camaraderie with everyone who is doing the CA' (p.2).

These interactions are either voluntary or otherwise but they cannot be avoided. Clearly the condition of inter-relationships set much of the scene for the CA Student. They can be seen to be positive and negative through the eyes of the CA Student just as they can be constructive and not so constructive. There can be a 'bad feeling about the workplace atmosphere' (TPSM(1)/E p.17). Whatever form the interaction takes, the story it tells of the training experience is added to by analysing the metaphors. TPEL/G knows that when 'you get stuck...everybody helps you out and it is quite a good team atmosphere' (p.4). Again the supportive community is in action. Inter-relationships play a large part in the developing sense of becoming and belonging, supporting the analysis of the previous chapter.

Most importantly these metaphors add to understanding how and what the CA Students feel in relation to other people as well as how or what they think other people feel in relation to them. The metaphors of inter-relationships relate to the training firm and CA Students position and experiences within the training firm as well as the move across bridges and between containers. This adds strength to the notion that the training firm or the people in the training firm are central to the development of the professional identity. 'I don't think you were credited with anything until you had passed certain exams' (TPEL/A p.4) was a comment made with reference to senior colleagues in her training firm. TPEB(2)/G referring to 'proving your worth' (p.15) with senior colleagues in his training firm supports the importance of inter-relationships to the CA Student. The need to be 'credited' with



something and to 'prove your worth' is part of the struggle to belong, to be accepted into membership. Even though 'everybody is out to get you' (TPEM(2)/G p.19) there is still a drive to become a CA. TPEM(2)/G is now a CA but is no longer working in the firm in which she trained. She felt left 'to muddle through as best you can' (p.4). At the time of the focus group in which she participated she had not been appraised for over a year and had 'no idea' how her work was viewed within the training firm. Although she has become a CA it follows from her use of metaphorical imagery that she did not have a sense of belonging within her firm. It was not possible for her to feel a sense of belonging without knowing where or how she fitted in. She was struggling to cope with clients and with staff in her training firm. Inter-relationships were not supporting her struggle but adding to it.

There is also specific reference to the different types of firms where 'small firms can't afford to let you hang' ....they don't dare trip you up' (TPES(1)/A p.5). The support is available at least in this firm. The review process is such that 'it will probably get picked up by the manager or partner' (TPEB(2)/G p.4). These are supportive interactions that feed the development of the knowing CA. Reviewing or appraising facilitates the ability to prove your worth, which then leads to acceptance. TPEM(2)/G did not feel able to prove her worth and feel accepted. This highlights the importance of inter-relationships in the shaping of professional identity. The metaphors of acceptance relate to the notions of belonging and of becoming in terms of the wider accounting world and the individual training firm.

The spatially related metaphors deal further with explaining the process or journey. They were descriptive in terms of movement and process and also involved

interactions with others. The struggle of becoming a CA is related to a ‘pain barrier that you have to go through....before you get to that pain barrier you are nothing’ (TPEL/A p.3). It involves ‘walking through fire’; you have to walk over the hot coals’ (TPEL/A p.3). The ‘proving ground’ (TPEL/A p.3) referred to here is similar to ‘proving your worth’ (TPEB(2)/G p.15) referred to above. Once more there are boundaries to cross to become a CA.

The Achievement Log ‘is just a box ticking exercise’ (TPSM(2)/E p.23 TPEB(1)/G p.14). The ‘exercise’ is contained. Referring to the Achievement Log as ‘a headache’ (TPST/G p.8) gives a different meaning to the container. It is perceived to be a painful place. It is understandable then that it is something to ‘avoid (it) like the plague’ (TPSL/G p.8). These metaphors apply not just to the CA Students’ view of the Achievement Log but also to the views of others within the training firms. This explains a reluctance to engage with the processes of the Achievement Log. It does not explain the lack of engagement which was discovered in the previous chapter. The Achievement Log is located and has boundaries. Again there is a time frame involved as it must be submitted within a month of completion of the training contract. There are also the boundaries around the three year training period, which the Achievement Log represents. At a later stage of training it can be felt that ‘time (is) running out’ (TPEB/E p.12) as the container is emptying or filling (depending on the perspective). Certain competences need to be achieved within the training period though ‘I wanted to go beyond the minimum’ (TPEB/E p.13) has further connotations. This student wanted to expand her container of competences. There was reference in the focus group dialogues to the Achievement Log reflecting the minimum level of achievement required by ICAS. It was seen as a tick-box exercise

of the minimum requirements though some CA Students achieved further competences. Perhaps this is what is being referred to in the statement that ‘there is a lot of spirit in the log book’ (TPSM/A p.12). The tick-box exercise suggests the general lack of engagement with the processes of the Achievement Log of both training firms and CA Students. The importance of the phenomenon of engagement is clear. The level of engagement with the Achievement Log and the reasons given for it illuminate the stories that can be told. The tensions that arose in earlier analysis are repeated here where different stories are being told. The stories are complex. For example the Achievement Log is something to ‘avoid (it) like the plague’ (TPSL/G p.8) yet some CA Students still want to go ‘beyond the minimum’ (TPEB/E p.13) in terms of competences to be achieved.

There is much in this section which discusses the use of conversational metaphors that confirms the discoveries of the previous chapter. Progression and development are seen through these metaphors as is the struggle to belong and to become a CA. The container metaphors help explain the sense of belonging while the boundary metaphors add to the understanding of CA Students’ sense of becoming. There are boundaries to bridge in the developments toward becoming a CA and belonging to the community of practice that is the CA community. The overlap between the exploration of these metaphors and the analysis of the previous chapter increases the robustness of the research. The three phenomena of engagement, struggle and time and the three conditions of inter-relationships, work and study have been in evidence in the metaphorical language explored. The significance of the training firms has also been in evidence. There is further analysis to come, leading the text forward to continue the exploration of metaphors.

## **Animal Metaphors**

The animal metaphors draw upon a particular aspect of the focus group discussions. The CA Students were asked what animals they considered could or would represent a CA. I was interested in how they would explore notions of reality and behaviour through their choice of animals. They were asked to choose animals as a means of facilitating my comprehension of their understanding of being a CA. Animals are categories of beings. The categories they chose gave further illumination to the picture being built of the CA Students' understanding of professional identity. Categories are understood in terms of properties (Lakoff and Johnston 1980). For the purposes of this analysis the properties are the qualities associated with the particular animal.

When different qualities associated with animals are referred to there is a 'pool of meaning' (Coffey and Atkinson 1996, p.31) to contribute to the analysis. I had to be careful when analysing the metaphors not to take the metaphor out of context and impose my own meaning. The context in which the animal metaphor was offered must be considered. The image of an animal is not culturally rooted; we share the same visual image of a particular animal though how we interpret the image differs. This is also true of the different qualities chosen to be associated with animals where the cultural context and understanding can differ widely between individuals. In choosing animals, and the qualities they associate with the animals, CA Students were exploring their own interpretations. Just as with the conversational metaphors they were exploring their own interpretations around what it means to them to be a chartered accountant. Fairclough (2001, p.26) states that we cannot be neutral when

establishing a meaning, as meanings 'reflect one's own experiences, values and political commitments', as well as context presumably. Care must therefore continue to be taken with the analysis and the meaning constructed from the metaphors used and more particularly in the discourses associated with the metaphors.

By asking the CA Students for animal metaphors I was exploring not only how CA students view themselves and their developing professional identities but how they expect, as qualified CAs, to be viewed by others. The animals reflect what they think they are becoming at least in terms of the qualities associated with them. Suggestions covered a wide range of animal types. If an animal was not offered then discussion in the focus group was around the qualities expected of CAs. This brought out suggestions of qualities that usually led to a specific animal being identified.

Accounting is not a uniform profession as borne out by the variety of the focus group discourses and earlier analysis. There are many differences, inconsistencies of experiences and representations of the social reality of CA Students training experience. The diversity of the accounting profession is reflected in the comment made that it 'depends who you pick' and 'on where you are on your CA training' (TPSM/A p.18 and agreed with by TPSS(2)/A p.18). These suggested not one professional identity but many evolving or developing identities. 'You just get more sharp as you go along' (TPST/G p.16) confirms that a development is taking place. It would follow therefore, that animals chosen by those CA Students at the TPS level would vary in type from those chosen by TPE level students. Table 3 below lists the animals offered by the CA Students, showing the split between TPS and TPE level students. In some cases the CA Student is referring to his or her own stage in that 'you

are doing the monkey work' (TPSL/G p.14). While in others there is reference to a CA becoming like a hawk to be in the role of a partner (TPST/G p.16).

**Table 3: Animals offered by CA Students**

| Animal Suggested   | Direct quotes from CA Student explaining their choice of animal  | Reference |                     |
|--------------------|--|-----------|---------------------|
|                    |  | TPS       | TPE                 |
| <b>Cow</b>         | they stand around all day doing nothing yet somehow something useful comes out at the end, p.15  | TPSM(1)/E |                     |
| <b>Elephants</b>   | memory thing, p.15   | TPST/G    |                     |
| <b>Hawk</b>        | you just get more sharp as you go along, you need to be a hawk to be a partner, p.16   | TPST/G    |                     |
| <b>Lemmings</b>    | smaller firm, p.16   | TPSM(2)/E |                     |
| <b>Monkey</b>      | you are doing the monkey work, p.14  | TPSL/G    |                     |
| <b>Owl</b>         | 'cause they are wise , p.36  | TPSL/A    |                     |
| <b>Sheep</b>       | Especially in a big firm as one follows each other, p.14   | TPSB/G    |                     |
| <b>Snake</b>       | public expectation of auditors, deception, the shredders are over there, p.17  | TPST/G    |                     |
| <b>Tiger</b>       | for a big firm , p.16  | TPSM(2)/E |                     |
| <b>Beavers</b>     | kind of quiet, stealth like, something in the background which you didn't really notice, something you would respect, behind the scenes, nobody takes much attention, not the most glamorous, hidden but building this wall of safety, financial upstandingness, they do a job, p.16 |           | TPEL/E              |
| <b>Bird</b>        | you have to take an overall view first before you land on the ground, p.20   |           | TPEL/G              |
| <b>Chameleon</b>   | got to adapt to your different environment, not stick out, always be competent, p.18   |           | TPEB(1)/G           |
| <b>Cheetah</b>     | more wheeling and dealing, exciting, p.18  |           | TPEB/E              |
| <b>Eagle</b>       | p.20   |           | TPEM(1)/G           |
| <b>Farm Horses</b> | Auditors – sort of plodding away, not very exciting, p.18  |           | TPEB/E              |
| <b>Giraffe</b>     | everybody looks up to you, p.19  |           | TPEB(2)/G           |
| <b>Hedgehog</b>    | you need to protect yourself, everyone is out to get you, you have to be very careful with what you say to people, and how you say it and who you say it to, open to every kind of attack from any side, TPEM(2)/G p.19<br>quiet, in the background, TPEL/E p.16                     |           | TPEM(2)/G<br>TPEL/E |
| <b>Lion</b>        | You have to be strong with clients, you can't let them rule you, p.21  |           | TPEM(2)/G           |
| <b>Meerkat</b>     | sexy animal, keeping an eye on things and get quicker, p.17  |           | TPEL/E              |
| <b>Stork</b>       | keeps off the ground so it doesn't need to get muddled with all the....., p.20   |           | TPEM(1)/G           |
| <b>Tortoise</b>    | Perceived by the general public view, a bit boring, bit ordinary, a bit basic, p.15  |           | TPEM/E              |

There is an acknowledgement that the stage of the CA Student can affect the choice of animal. The results of the analysis suggested that the balance between and within the conditions and phenomena change as the CA Student progresses from one stage to another. The themes do not change during training; the inter-play changes. Reference to the type of training firm is a thread that runs throughout the discourses of each focus group. Students refer to firm types throughout the narratives. Firms are categorised within the accounting culture. Students introduced themselves in the focus groups by types of firm – that is how they relate to each other and position themselves. There are boundaries then around the different types of firms. Whether the working environment differs greatly between these categories is a mute point. However, it is clear that there are differences across and between types of firms. The impact of these differences is difficult to understand and qualify yet it ‘depends on what firm you work for’ (TPSM(2)/E p.14) acknowledges the fact that they exist, as evidenced in the previous chapter. The CA Students had a sense of where they belong and where other CA Students belong.

There is a gap in the accounting literature in this area. The research that has been carried out relates to the Big 4 Firms (previously the Big 8, 6 and 5 – see Glossary). It is likely that this omission is due to the strong influence which the Big 4 Firms have on policy making within professional accounting bodies (Sikka and Wilmott 1995) as opposed to the relative lack of influence of the other firms in public practice. CA Students training in the Big 4 Firms represent over 70% of the total population of CAs. Although the fee income earned by the Big 4 is not in the public domain it is bound to be significant in relation to the total fee income of public practice firms in Scotland.

TPSM(2)/E referred to the different types of firms by saying 'there is a big difference between the type of accountant that would work for one of the Big 4 and another type of firm; if you are referring to animals they would be completely different' (p.15). Indeed she suggests 'lemmings' in relation to smaller firms (Large, Medium and Small) and 'tigers' to represent a CA in a Big 4 firm. Yet, sheep, 'especially in a big firm (Big 4) where one follows each other' (TPSB/G p.14), were also suggested. Note that the CA Student in the non Big 4 firm (in her case Medium) perceives herself as a lemming yet the CA Student from the Big 4 firm perceives he works as a sheep. These TPS level students are at the early stage of training when work is at its most menial. Regardless of the type of firm at this level they are working as lemmings or sheep. This is supported by TPSM(1)/E (p.16) who stated that 'it depends what level, at student level in a Big 4, when you get to partner level they might be a bit more aggressive in what they are doing but I wouldn't have thought that students (in other firms) would be particularly different to ourselves'. Both these students TPSM(1)/E and TPSM(2)/E view partners of Big 4 firms similarly - as 'tigers' or 'assertive', while TPST/G (p.16) stated that 'you need to be a hawk to be a partner' though without reference to type of firm. There is a combination of factors here that affect the type of animal chosen and these factors are the type of firm and the level in the firm to which the animal relates.

Further complications are the different types of CAs in terms of the type of work they do on a day to day basis. Auditors are like farm horses who 'sort of plod(ding) away, not very exciting' (TPEB/E p.18) while the people outwith public practice would have a different notion of auditors; 'probably a snake...its just the expectation they have'



(TPST/G p.17), 'deception' (TPSL/G p.17), 'aye the shredders over there' (TPSB/G p.17) is the view of all the TPS level students who participated. Tax accountants are referred to as cheetahs that are 'more wheeling and dealing, exciting' (TPEB/E p.18). This student is training in corporate tax and is describing the environment in which she works or more importantly her perception of the environment in which she works.

There were no animals offered by students in Small firms at any level and therefore there is no data with which to engage. It is difficult to know if there is significance in this lack of contribution in terms of what it can tell us about the CA Students in Small firms. Certainly all the participating CA Students contributed to the discussions, including those from Small firms. Although this latter group did not contribute animal metaphors they did suggest qualities that they associated with the CA professional. One CA Student explained 'I thought we were meant to be accountants, we are not meant to be creative' (TPSM(1)/E p.14). This, however, does not explain why students from Small firms did not contribute, only a reason for non-contribution generally.

So what stories does the choice of animals tell? There are many differences, potentially many tensions, which tell a similar story to the previous analysis. These animal metaphors suggest, in effect, ready made boundaries within which the social reality of professional identity develops. The animal metaphors inform the research that the type of training firm is important in influencing the professional identity that is developing. These are the boundaries decided by the CA Student. To some extent the stage of training and location of training in terms of department – for example audit or tax also influence the developing professional identity. The tensions or

different stories that are being told are because of these boundaries. The facts are that CA Students train in different types of firms and progress through different stages of training. These are the differences and they are known and acknowledged. Certainly the boundaries around the training firms and the containers in which they exist also come through the coding process. In terms of what has been discovered and explored this continues to add strength to the analysis. I have looked at the choice of animals. In order to extend the analysis further I have also looked at the behavioural aspects of the chosen animals.

A number of other variables in relation to the choice of animal were explored. The gender of the CA Student had no obvious impact on animal choice, nor did location. In order to establish whether the type of firm had an influence on the animals chosen I needed to extend the analysis. Behaviour was a reasonable basis for analysis because the CA Students explained their choice of animal through their understanding of the animal's behaviour. For example a beaver is 'kind of quiet, stealth like....something you would respect, behind the scenes...' (TPEL/E p.16). The behavioural categories used related to whether the animals were hunters or gatherers or whether they lived alone or in groups. These were the chosen behavioural categories because they differentiated behaviour in a way that could be relevant to the behaviour of CAs in their working environment. CAs need to be able to attract new clients and maintain current ones; to hunt and to gather. Much of the work required of a CA is in a group or team context. There will be times when the CA is required to be a team player and times when he or she is required to work effectively alone. The ability to work alone is also a required competence of a CA as assessed in the Achievement Log.

Physical features as defining categories were not chosen as CA Students seldom referred to appearance. This was consistent with the analysis in Chapter 4 where it was suggested that visual appearance did not feature highly in the CA Students' construction of their social reality. Even reference to the physical features of animals was related to behaviour. The clearest example of this was the chameleon on the basis that you need 'to adapt to your different environment, not stick out' (TPEB(1)/G p.18). The CA Students explained their choice of animal by attaching qualities to the different animals. To the CA Student these qualities were representative of the CA professional while at the same time recognising that there is progression within the profession. The CA Student progresses from junior to senior and to professional status.

The hunter/gatherer and loner/group themes were behaviours that could be identified in the animals and could explain how these animal choices added to the sense-making process of the CA Student's developing professional identity. The results of the behaviour analysis are summarised in Table 4 below. The explanation of which animals were categorised to each theme can be found in *Appendix 4*. Table 4 is a summary of results. When this was broken down between animals chosen by TPS and TPE level students the results reflected a similar pattern. The Achievement Log assesses the ability of the CA Student to work on his or her own (Loner) and the ability to work as a member of a team (Group). There is no direct assessment either through examination or in completion of the Achievement Log of whether a CA Student is deemed to be a hunter or gatherer in his or her approach or attitude to work.

**Table 4: Animal behavioural analysis**

|               | <b>Hunter</b> | <b>Gatherer</b> | <b>Loner</b> | <b>Group</b> |
|---------------|---------------|-----------------|--------------|--------------|
| <b>Big 4</b>  |               | <b>X</b>        |              | <b>X</b>     |
| <b>Large</b>  | <b>X</b>      |                 |              | <b>X</b>     |
| <b>Medium</b> | <b>X</b>      |                 |              | <b>X</b>     |
| <b>TOPPS</b>  | <b>X</b>      |                 | <b>X</b>     |              |

In their choice of animals the Big 4 CA Students reflect a different profile from all other types of firms because the animals are predominantly gatherers as opposed to hunters. This is surprising in view of the image associated with the multi-national public practice firms that are the Big 4. The clients of the Big 4 are large national and multi-national organisations because only the Big 4 firms have the resources to work with large-scale organisations. Other public practice firms have a different profile with clients inevitably from smaller organisations. TPSM(2)/E chose the tiger, a hunter, when referring to a CA in a Big 4 firm. The third party view then of a Big 4 CA as a hunter differs from that of those working in the Big 4 firms where the CA is perceived to be a gatherer.

The Large and Medium Firms have similar profiles to each other with more hunters mentioned than gatherers and greater numbers of group working animals chosen than loners. This would suggest that the professional identities developing from working in these types of firms are similar. The TOPP's profile is different also with more hunters and loners which supports the results of the coding analysis of the previous

chapter where the TOPP's CA Student had a different story to tell from the CA Students training in public practice.

These are areas of analysis that can contribute to the overall picture of the developing professional identity. The working environment of CA Students in Large and Medium Firms are similar. The animal profiles suggest that the CA Students training in these firms are similar. This implies similarity in working cultures and the nature of their social reality. Animals offered by CA Students from the Big 4 firms have offered a different profile. However, the profile for all firms in public practice emphasises the group working animals. The TOPP's student also has a different profile. This is consistent with the fact that TOPPs' students are training outwith public practice where the working environment is quite different. The discourses around both the Big 4 and TOPPs' students suggest a social reality that is different. It follows that the animal profiles would be different as the CA Students from different types of firms (with the exception of Medium and Large) perceive themselves to be different. The type of firm in which a CA Student trains is relevant, therefore, to the developing professional identity supporting the results of the coding analysis. There is a strong sense of becoming in association with the notion of belonging to the training firm.

Looking at the list of animals in Table 3 (see page 134), I was struck by the superlatives that could be associated with some of the animals chosen. I have highlighted the dominant ones in Table 5 below. Perhaps any group of professional trainees would suggest a number of animals that are the 'biggest' or the 'best' if asked the same question but that hunt is not part of this analysis. Of the animals chosen

almost thirty percent fall into this category. These are not diminutive terms; in fact they are not diminutive animals, physically powerful, often dominant animals.

**Table 5: Dominant animals chosen**

| <b>Animal</b> | <b>Level of CA students making suggestions (TPE or TPS)</b> |   | <b>Firm</b> | <b>Superlative</b>                                |
|---------------|---|---|-------------|---|
| Cheetah       | <b>TPE</b>  |   | <b>B</b>    | <b>Fastest</b> animal                             |
| Farmhorse     | <b>TPE</b>  |   | <b>B</b>    | <b>Largest</b> horse                              |
| Giraffe       | <b>TPE</b>  |   | <b>B</b>    | <b>Largest</b> (presumably height) of all mammals |
| Lion          | <b>TPE</b>  |   | <b>M</b>    | <b>King</b> of beasts                             |
| Tigers        |   | <b>TPS</b><br>(referring to a partner, not a trainee) | <b>B</b>    | <b>Largest</b> member of the cat family           |
| Elephant      |   | <b>TPS</b>  | <b>T</b>    | <b>Largest</b> living animal                      |

**B** - Big 4 firm

**M** - Medium firm

**T** - TOPPs firm

These animals are representative of individuals (CAs) that seek to excel, dominate or lead. This is what these CA Students see themselves becoming. The second column refers to the level of the CA Student that offered the animal. The third column is the type of firm that the CA Student is training in or that the CA Student is referring to when selecting the animal. For example although the Tiger was offered by a CA Student in a Medium Firm she was referring to a CA in a Big 4 Firm. The Elephant

was suggested by the TOPP's CA Student. The Farm horse was suggested by a Big 4 CA Student and so on. These are significant results in terms of what it tells us about CAs in or from Big 4 Firms. The Big 4 Firms are powerful and dominant. The CA Students believe that CAs in the Big 4 Firms are also powerful and dominant.

There is substantial body of CA Students who related animal types to those in less powerful or dominant positions. Some of the animals chosen reflected the stage of the CA Student rather than a qualified CA. These can be seen in Table 3 (see page 134), showing animals that take a less dominant role. Not every CA is or will be in the most dominant and powerful professional role within an organisation though between TPS and TPE stage a rise in the position in the hierarchy of the training firm has been noted. There is a progression in the journey to become a CA.

The CA Students chose particular animals on the basis of their knowledge and understanding of behaviour (anecdotal or otherwise) and qualities of the animals. This understanding is the relevant understanding for the purposes of the research. The CA Students valued the qualities associated with the animals chosen. They considered the acquisition of these qualities necessary to belong in the accounting environment. The analysis of animal metaphors has shown a narrower range of results than the analysis of conversational metaphors in the earlier part of the chapter. This was inevitability in view of the narrowness of the question. The CA Student's choice of animals has focussed the story they tell around the type of training firm and the behavioural qualities they associate with a CA. Both add further insights to the explorations of the previous chapter.

## **Metaphors in Conclusion**

There is a general agreement that identity formation is a process (Chappell et al. 2003), a process that is not 'free floating' (p.53) and as such identity is not a 'fixed condition' (Ivanic 1997, p.12). The process or journey of becoming a CA is understood in part by the use CA Students make of metaphors. The metaphors, both conversational and animal, support and add to the stories discovered through the coding analysis of Chapter 4. Each tells similar stories from a different perspective; the text of Chapters 4 and 5 compliment each other.

The choice of animal metaphors confirms the progressive nature of the journey undertaken in becoming a CA. A transformation is taking place during training as identity develops. The CA Student's developing professional identity is linked to the notion of struggle and type of Training Firm. The notion of struggle is graphically and emotionally illustrated by the metaphor of 'no man's land' (see page 124). However, the struggle required in order to belong to the community of CAs, or required to become a CA, is often a group struggle. There are elements of Wenger's (1998) notion of community of practice in this analysis which are developed further in Chapter 6.

The metaphorical analysis has developed the notion of the training firm as a container in and through which training takes place. A sense of belonging to the training firm is nurtured, and develops for the CA Student during training. The training firm is central to many of the metaphors used, with particular reference to interactions with others. In



other words the inter-relationships around the CA Students are those with and within the training firm. It therefore follows that in order to become a CA or develop the professional identity of a CA these interactions need to be valued by the CA Student. There is a link made between professional identity and the training firm. This link is something that students are clearly very aware of with comments like 'it's your firm that really drives your professional development (TPEB/E p.7) and 'you get an identity within your firm' (TPSM(1)/E p.13). The animal metaphors show that there are different behavioural or social realities associated with different types of firms. The results of Table 4 above show profiles associated with the different types of firms. CA Students perceive differences between CAs from different firms as suggested in the discussion at the end of the previous chapter. The professional identities constructed by CA Students are dependent in part on the type of firm in which he or she trains. The discourses around the metaphors as well as the metaphors themselves confirm this story. Training is contained in a time frame of three years duration. There was a time before training began, in another container, when most CA Students were at university. Training takes the CA Student across boundaries. Crossing boundaries is identity forming. There is a developing sense of becoming.

In this chapter both conversational and animal metaphors have been explored. The sense making process of constructing the social reality of the developing professional identity of CA Students has continued. The conditions and phenomena discovered in the coding analysis have also run as a thread through this chapter. Further strength has been added to the influence of the training firms. There is less illumination in the metaphorical analysis of the influence of individual values that was discovered in the coding process. However, all other themes have been explored further in this chapter

giving added robustness to the texts. Both the consistencies of the analysis and the inconsistencies will help complete the story of the capture with the development of theory in Chapter 6.

## Chapter 6

### The Capture: Developing the Theory

‘Remember that a theory is just that – a theory.’

(Strauss and Corbin 1998, p.213)

Before continuing with the analytical capture of the previous two chapters it is important to return to the aim of the research which is to understand the developing professional identity of the Chartered Accountant (CA) Student. The research questions asked in order to achieve this aim are:

1. How do the CA Students understand the development of their professional identities?
2. How do the processes and discourses around the completion of the Achievement Log illuminate the developing professional identity of the CA Student?

In this chapter the capture is looking towards building theory that will satisfy the research aim and answer the research questions. Relatively early in the analytical process I realised that the Achievement Log was not considered by CA Students to be central to their training. This suggested that it should no longer be central to my research. However, the stories CA Students told about the processes around the

Achievement Log illuminated much about their understanding of their developing professional identity. In view of my research route and the emphasis on the Achievement Log at the focus groups it was inevitable that the CA Students would discuss the practices around it more than any other aspect of training. They were explaining their developing professional identity through the discursive practices around the Achievement Log. The focus on one aspect of training resulted in a more detailed and robust story. There were times when the practices of the Achievement Log in terms of ticking the boxes to demonstrate competences achieved told one story and the discourses around it told another story. In answer to where the Achievement Log fitted in to the training process TPEB(2)/G explained that it was ‘about a week after you got a call from the Institute asking for it’ (p.9). This was supported by TPEL/A explaining that ‘it’s just play catch up once a year’ (p.8). In contrast TPES(2)/A states that ‘we are a very small firm, we don’t want to mess up as far as the log book is concerned’ and ‘I keep it fairly up to date because that is our approach’ (p.9).

It was suggested that there was ‘fudging’ (TPEB/E p.24) around the achievement of competences in the Achievement Log with ‘your conscience’ (TPEL/E p.25) being the safeguard of the processes. There is a dichotomy brought about by different experiences, different individual values and different training firms. These are the tensions that exist for the CA Students, tensions that continue to pepper the discursive practices around the training experience. Individual values, the influences and structures of the training firm together with the phenomena impacted on the processes around the Achievement Log.

In the last two chapters I have analysed the discourses of the focus groups. This has been done using different analytical methods; discovering and developing themes and exploring metaphors. This chapter draws together these discoveries and explorations; comparing and contrasting, building and strengthening the stories the CA Students tell. In doing this it is possible to develop theory. It was important to remember ‘a proposition that does not seem to hold up under further testing does not necessarily indicate that the theory is wrong; rather, it indicates that its propositions have to be altered or expanded to encompass additional and specifically different conditions’ (Strauss and Corbin 1998, p.214). The theory building process required much work, constant crafting and testing through repeated reference to the focus group transcripts.

I was keen to develop a theory that could be presented as some kind of visual structure, something to which the reader could instantly relate. Using the available data and analysis I have developed a Professional Identity Map for CA Students (PIMCAS) which aims to provide a higher level representation of factors and processes in the development of professional identity for the CA Student. This chapter charts the development of the PIMCAS and with it the developmental journey of the professional identity of CA Students.

### **Professional Identity Map for CA Students (PIMCAS)**

Woodward (2002) considers ‘maps to be another way of attempting to pin down identity’ (p.68). The PIMCAS will map factors and processes impacting on the stories of the CA Students’ understanding of their developing professional identity. It does not represent identity as a product. It will induct the results of the analysis to a higher

level of understanding through representing different accounts of the process of becoming a CA. I anticipated that it would be possible to prepare one PIMCAS that would be representative of a developing professional identity which could be related to every CA Student. The analysis has shown that CA Students' experiences differed at each stage of training. For example a CA Student's account of professional identity at TPS level is different from an account of the professional identity of CA Students at TPE level. The use of metaphors explored in Chapter 5 showed the developmental aspect of becoming a CA. However the same themes contribute at each level, only the balance of the contribution changes. The aim of this research is to understand the developing professional identity of the CA Student. Learning is becoming and in learning to be a CA a CA Student is becoming a CA. In Wenger's words 'learning transforms who we are and what we can do, it is an experience of identity.... a process of becoming' (1998, p.215).

The PIMCAS, therefore, is a map of the process of becoming a CA. It aims to encompass the wider issues that impact on all CA Students at each stage. There are other differences between students which can be addressed through the PIMCAS. For example the metaphorical analysis showed that there was perceived differences in behaviour between CA Students from different types of firms. The stories told support the notion that there are differences or perceptions of differences between CA Students from different types of firms. Professional identity is affected by the type of firm in which a CA Student trains. The PIMCAS does not aim to define the professional identity of each CA Student. It shows what influences the developing professional identity of each CA Student and, with the accompanying narrative, to some extent the relative importance of these factors.

There is a formal beginning to the training process when the CA Student signs a contract with ICAS and the Training Office. A successful conclusion is when the contract is completed on the acquisition of the CA qualification; the arrival at a pre-determined stage (Edwards 2004). The CA qualification is definitive and therefore, understandable in terms of a qualification and what that qualification encompasses. The ICAS website home page explains that

generally speaking a Chartered Accountant (CA) is a financial expert with all-round business skills

(ICAS n.d.(b))

In some working environments there was a perception of an 'us and them' mentality where the 'us' referred to the unqualified members of the accounting staff in the firm and the 'them' to the qualified members of staff. This caused polarisation of staff with a boundary drawn between 'us' and 'them'. There was a sense of knowing where one belonged, a growing sense of community for the CA Student. Each member of staff belonged to a particular container (qualified or unqualified) and this was particularly evident in the metaphorical analysis. Each container was seen to be a community by the CA Student. Each CA Student is on a personal journey, the short term destination being the achievement of the CA qualification; to move from the unqualified community to the qualified one. This is a boundary that is not as clear cut as it seems. 'Qualified', in the professional accounting context, often means 'exam qualified' which is possible to achieve in two years for CA Student with a fully accredited degree. Therefore, 'qualified' does not necessarily mean that the three year training contract is complete or that membership of ICAS has been achieved. It is not in the

completion of three years of training or the submission of the completed Achievement Log. Yet both are also prerequisites to acquiring the CA qualification. Passing the examinations is seen as the boundary around being qualified. Examinations are high stake assessment instruments using the terminology of the IFAC Assessment Methods Report (Gammie and Lines 2004). In contrast the Achievement Log was not seen as high stake by the participants. The training firm can terminate the employment of a CA Student on failing examinations. Exams are the responsibility of the CA Students. There is not the same pressure in relation to the Achievement Log where most training firms take some sense of responsibility. Submitting the Achievement Log is seen as much less of a boundary than passing the examinations. A few CA Students have failed the final review of the Achievement Log. In this situation the training contract has been extended to allow time for the CA Student to acquire the necessary competences and subsequently for the Achievement Log to be passed. The 'achievement is when you pass the exams not when you hand in the log and (gain) your actual membership' (TPSM/E p.19).

In looking for differences and similarities of the individual discourses I was looking for pivotal moments in mapping the self. These mark the boundaries around individual identity formation. Moving from unqualified to qualified and from junior to senior marks a move across boundaries and between containers. Woodward (2002) considers that boundaries help establish a sense of belonging which she sees as the key to identity. The move from unqualified to qualified is a major step forward for the CA Student in becoming a CA. He or she agrees with Woodward (2002). The CA Student has struggled to cross the boundary, to belong to the community of CAs within the training firm and in a broader sense as a member of ICAS. The discourses



reflect a stronger sense of membership to communities within the training firm. It is acknowledged that full qualification results in becoming a member of ICAS. For TPEB(2)/G as ‘soon as I can put CA after my name I am a chartered accountant’ (p.26) as opposed to someone working as an auditor. ‘The CA definitely opens up more opportunities’ (TPEB/E p.3). In other the words, it gives the CA the ability to cross more boundaries, join more communities. The changes are in who or what the CA Student belongs to and are part of the ongoing process of becoming a CA.

The CA qualification is very important to the CA Student. There are a number of professional accounting bodies which confer comparable qualifications – Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA), Chartered Institute of Public Finance and Accountancy (CIPFA) and Institute of Chartered Accountants in England and Wales (ICAEW) within the UK. However, at least in Scotland and in the minds of the CA Students, there is status attached to being a CA. TPEL/E refers to a member of staff who ‘was encouraged to do the ACCA...they (the firm) said it was much the same (as CA) but you know it isn’t...she is doing the same stuff that she was doing two years ago’ (p.3). There is ‘some standing about being a CA’ (TPSS(2)/A p.11) as you are ‘classed as something a bit more’ (TPSS(2)/A p.16); ‘a slight perception’ (TPEB/E p.3), ‘snob’ (TPEL/E p.3) value. This certainly supports the findings of Walker (1995) which equate the acquisition of the ‘CA’ title to an increase in status. Those who ‘have taken the CA training already .... come across as very professional’ (TPST/G p.11). Their training is complete. They are CA professionals. The CA qualification ‘opens up more opportunities’ (TPEB/E p.3). It also makes one a professional, ‘to the general public just having the qualification makes you a

professional' (TPEM(1)/G p.25). The metaphorical imagery of the dominant animals which represented superlatives (see Table 5, p.143) - Cheetah, Elephant, Farm Horse, Giraffe, Lion and Tiger – are also representative of the perception of the relative superiority of the CA qualification. For CA Students part of being a professional is in gaining what are perceived to be the attributes of a superior qualification. CA Students seek to belong to the community of CAs, to become a CA and in doing so is to become a professional. Using Wenger's words (1998) in seeking to become and belong they 'identify with a community and, conversely, are recognised as a member of a community' (p.191). CA Students work hard to become CAs; indeed they struggle to achieve membership of the CA community. They consider it to be worth the struggle. They identify with a community just as Wenger's claims processors identify with a community. Wenger (1998) uses the term alignment to express this identification process; 'to the degree that such alignment directs our actions, it inevitably affects our actions' (p.197). They develop the conduct of CAs (Anderson-Gough et al. 2001, 2005); they become CAs.

Training to be a CA and becoming a member of the community of CAs is a form of containment. Training has a beginning and an end just as one is either qualified or unqualified. However, in terms of identity formation these are formal structures, boundaries and containers represented by the training contract. They cannot exist in the PIMCAS because the discursive practices of the CA Students have shown that the process of identity formation is not tied to these formal structures. Nor does identity formation end on qualification; 'it is like passing your driving test, it is just the basics, you actually learn to drive when you go out there and start driving' (TPEL/A p.17).

Through the analysis of Chapters 4 and 5 I have explored the influences and processes that impact on the CA Students in the development of a professional identity and how they understand it. There are many themes arising in Chapter 4 which can be used as signposts for the PIMCAS. The metaphorical analysis of Chapter 5 offered further insights as well as confirming many of the findings of the previous chapter. These established that the training firm are central to identity development and the process of becoming a CA. The nature of the development is such that the TPS student has a different professional identity and a different understanding of professional identity from the TPE student. The ways all of the above integrate with each other vary. 'We are selective about the places that matter and the journeys that make us who we are and who we want to be' (Woodward 2002, p.72). Understanding these 'ways' are the key to understanding the developing professional identity. The PIMCAS facilitates this understanding by giving visual structure in illuminating the stories that the CA Students have told.

### **PIMCAS - The Drivers**

In order to develop the PIMCAS I had to step back from the analysis with a view to looking at it differently. This process involved viewing the data and the analysis once again. I was not looking at it as a stranger (Schutz 1977) but looking at the analysis in relation to established conceptualisations. Much analysis had been carried out. It needed to be reassessed creatively with a view to building and illuminating the stories the CA Students had told. Part of the reassessment was looking at the way in which to build the map; to find an order for the map. The CA Students' narratives were often bound up with the narratives and experiences of others. I was increasingly able to relate the stories the CA Students told me to Wenger's communities of practice

theory. There was a sense of developing competence and learning within the practice of professional accounting life. The CA Students found or created communities of practice which supported them through these processes. This was also true for the claims processors Wenger (1998) studied. They (CA Students and claims processors) had a sense of belonging to knowing communities; a sense of membership. In developing a PIMCAS I was looking to find what drove this sense of knowing and meaning for the communities of practice; what shapes meaning and knowing for the CA Student in becoming a CA. Wenger (1998) states that meaning making is dynamic; it is a sense making process or transformation. The data told me that becoming a CA is a dynamic process; making sense of this transformation is the role of the PIMCAS.

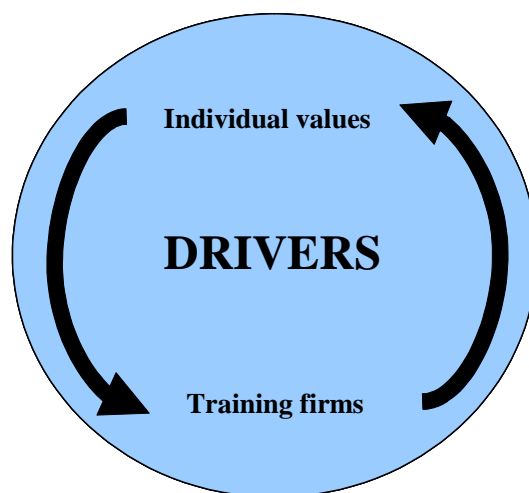
Although I have related aspects of my analysis to Wenger's theory of communities of practice at a general level I do not relate to all aspects of Wenger's theory. The model of his theory of communities of practice (Wenger 1998, p.190) lacks a sense of process. The text associated with the model discusses the process; shaping meaning and defining communities. However, the model does not reflect process. Wenger's emphasis is on a theory of learning while the emphasis of this research is on a theory of identity. Wenger studied the workplace experience of claims processors. The work of a claims processor is repetitive and involves following a pre-set procedure. It does not involve the exercise of judgement. CA training develops the ability to make judgements. The CA Students recognised this in their discourses. It is one of the features of professionalism. There is no professional body of claims processors. CA Students are experiencing the workplace while preparing and sitting professional examinations with a view to joining a professional body. It is not appropriate to make

direct comparisons between the claims processors experiences and those of CA Students. Rather I have chosen to reflect on Wenger's theory of communities of practice in relation to the experiences of CA Students.

Throughout the discussions between the participants there was consistent reference made to CA Students' individual values. These individual values informed the CA Students on how they functioned in the workplace, acted, interacted and made decisions. The CA Students brought to the training process a set of individual values which evolved and developed through the impact of their training and the workplace experiences. It has been seen that the training firm also informed the CA Students on how they functioned in the workplace, acted, interacted and made decisions. The influence of the training firm on how the CA Student performs in all aspects of his or her professional life is tangible; the firm 'drives' your professional identity (TPEB/E p.7). The discussions of the focus group participants are steeped in references to the training firm and the type of training firm. The CA Students train in a highly organised environment (Hoskin and Macve 1986, Anderson-Gough et al. 2001, 2005) in which, generally, they follow the lead or direction given by the training firm. There are exceptions to this when the CA Student's individual values direct them differently. TPEB/E considered her knowledge to be too narrow (see page 111). She was training in a corporate taxation department and asked the training firm for a secondment to another department. The firm was not concerned about her lack of general accounting experience and considered (in her view) the request to be unnecessary. However, she was not comfortable with the narrowness of her training experience. She did not consider the narrow workplace experience of the corporate taxation department to be appropriate training for a chartered accountant. What was going on here was that her

engagement with work was conditional on her individual values. It is appropriate, therefore, to start the journey or the PIMCAS at this point. The CA Student's individual values and the training firm impact on every aspect of professional identity; they are the drivers of the professional identity. They are represented by Figure 1 below.

**Figure 1: The Drivers**



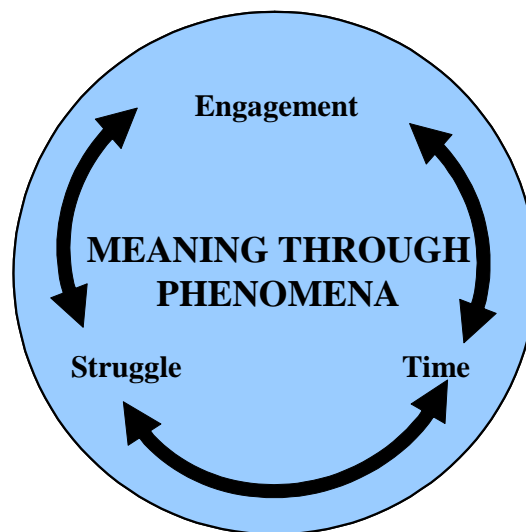
There is not one driver for the CA Students but two and they inter-play with each other in the journey to developing the professional identity of CA Students. The PIMCAS, therefore, needs to begin with two drivers as the signposts; individual values and the training firms.

### **PIMCAS - The Wheels**

The sense of movement and process that the metaphorical image of a driver suggests continued with the introduction of wheels to the PIMCAS. Individual values and the

training firms drive the professional identity of the CA Students. They drive the wheels that shape meaning and knowing for the CA Student. The imagery of the wheels supports the notion of movement that began in metaphorical terms with drivers. Shaping a sense of meaning comes from the interaction of the phenomena which emerged from the analysis in Chapter 4. These phenomena, of engagement, struggle and time explained what is going on during training for CA Students. Together they are what make the first wheel of the PIMCAS as represented in Figure 2, below. They develop meaning through the phenomena and together they illuminate the process of training.

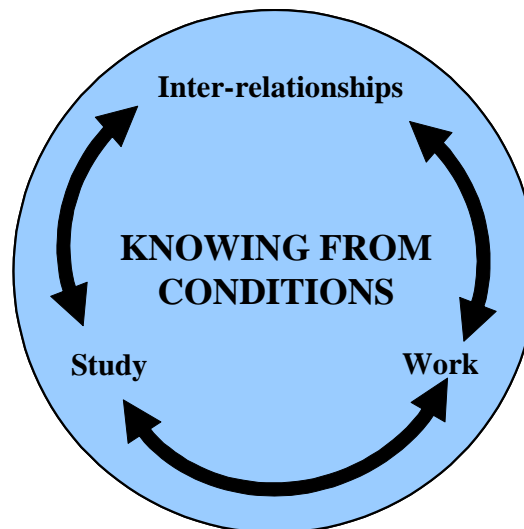
**Figure 2: Meaning through phenomena**



While meaning is being shaped through the interactions of the phenomena 'knowing in practice' (Wenger 1998, p.134) is also being developed. The 'knowing' referred to by Wenger is represented by the conditions, as explained in Chapter 4. They create

the situation or actions which exist for the CA Students during training. Knowing from conditions is the second wheel that is being driven in the PIMCAS; as represented in Figure 3 below.

**Figure 3: Knowing from conditions**



It comes from the conditions of inter-relationships, study and work. They represent the context of the training experience and are impacted on by the phenomena and from them the drivers of individual values and the training firms. As stated earlier ‘conditions.... require the interplay of the phenomena to fully appreciate their significance to the CA Student becoming a CA’ (see page 92). This is true of the wheels in the model as without this interplay the meaning and therefore the knowing would be lost. There would be no understanding of the developing professional identity.

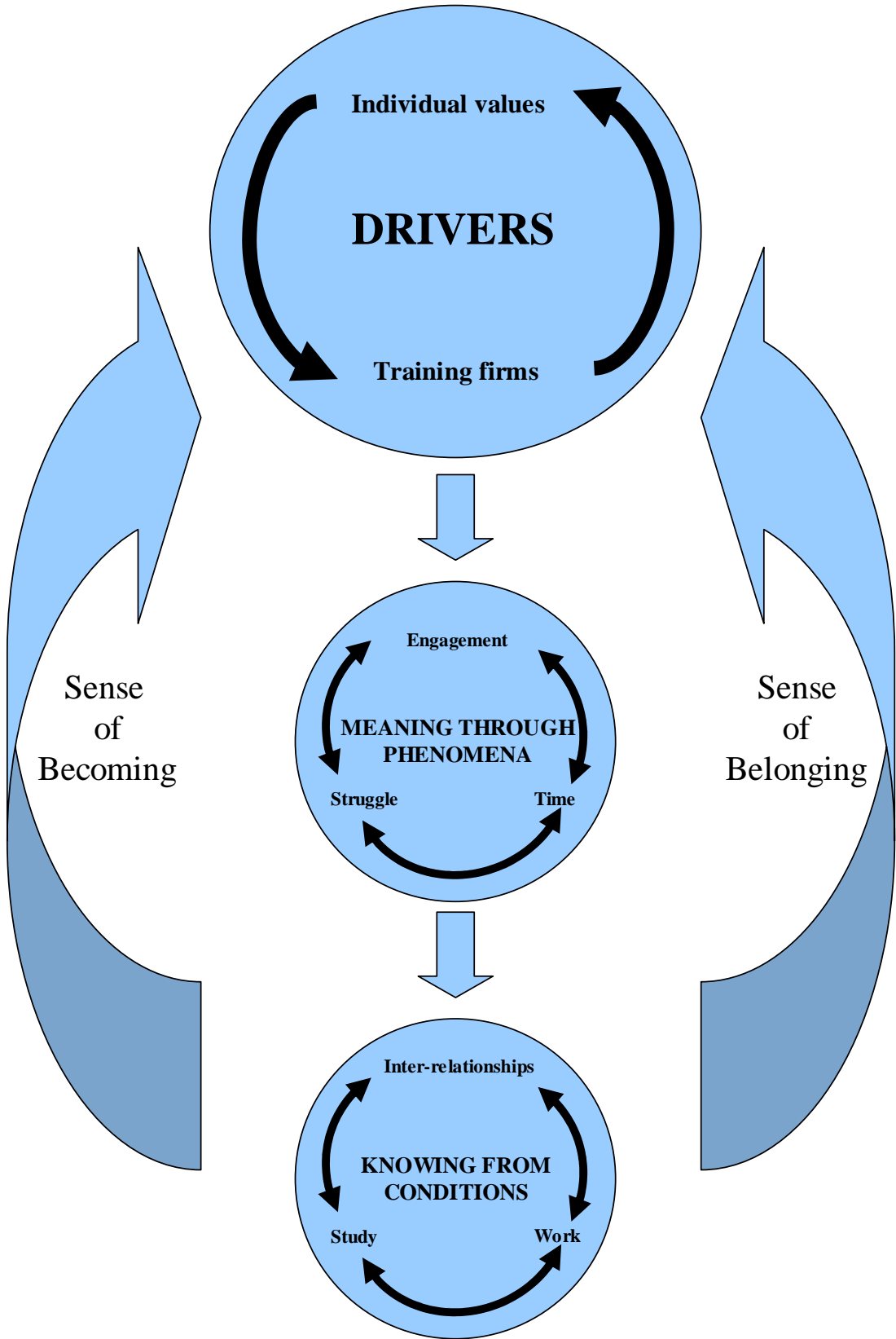
Wenger (1998) calls this kind of practical knowledge, represented by the conditions, competence where ‘it can be defined as what would be recognised as competent



participation in the practice' (p.137). However, knowing in practice for CA Students are the conditions. Wenger's (1998) definition relates knowing in practice to the specific context. This is a view supported by CA Students who have a training experience that is specific to the training firm and their role in the training firm. The way the conditions act or are acted upon are dependent on the phenomena. The sense making process (the phenomena) inter-acting with the context of knowing in practice (the conditions) explain the creation of the professional identity of CA Students and their communities of practice.

Referring to the completed PIMCAS, see Figure 4 below, it shows the drivers, and wheels with arrow connections. The drivers of individual values and training firm connect to the wheel in which are found the phenomena. The drivers drive the meaning making process that is the phenomena; hence the direction of the arrow. The parts of the wheel, engagement, struggle and time inter-act and explain how meaning is developed. This is how the CA Students cope with their world. It connects to the second wheel where the drive continues towards developing knowing in practice. The direction of the arrow represents the drive from the first to the second wheel. The two interact with the phenomena (how they cope) impacting on the conditions (how they explain their world). The conditions of this wheel are inter-relationships, work and study which function within a specific context, the training environment of the CA Student. This is how the CA Students explain their world. The two wheels are consistent with the description given in Chapter 4 of phenomena and conditions. It referred to the interplay of the two and the requirement to understand both in illuminating the development of the professional identity.

**Figure 4: Professional Identity Map for CA Students (PIMCAS)**



These understandings impact back to the drivers which can be influenced by both the meaning making process and the development of knowing in practice. The form of the impact is two-fold, represented by two arrows; the sense of becoming and the sense of belonging. Both senses develop during training. The CA Students spoke about both the process of becoming a CA and the communities they join during the process. Through the drivers and wheels the CA Student develops both. It is an iterative process with an emerging professional identity. In a diagrammatical sense the map is back where it started, however, there is some transformation in drivers which are also evolving and changing as a result of what is happening within the wheels of meaning making and knowing in practice.

The PIMCAS is dynamic in its representation of developing professional identity; how the CA Student becomes a CA. The level of activity within and between the drivers, and within and between the wheels illuminates what influences membership of the communities of practice. How the drivers and the wheels inter-relate and influence each other illuminate the CA Students understanding of his or her professional identity and the growing sense of becoming and belonging. This is consistent with Wenger's (1998) who stated that 'to know in practice is to have a certain identity' (p.220). Identity arises from meaning and knowing and these cannot exist in a vacuum (Wenger 1998, p.219). They exist in a community of practice; the community or communities within which the CA Students participate.

The analyses of the focus group transcriptions showed that there were aspects of the training process to which the CA Student engaged in at various levels. It is not accurate to refer to engagement or lack of engagement as these relate to opposite ends

of a spectrum; varying levels of engagement refer to the social reality of the training experience. Situations arose where there was conflict between the individual values of the CA Student and the training firm. In this situation the CA Student's sense of values was strong enough to be heard in the narrative. At times the CA Student's own sense of value over-rode the views or directives of the training firms. Grey (1998) came to the same conclusion where her research into being a professional in a Big 6 firm involved engagement with the organisational identity. She discussed the sense of shared collegiality of accounting students (not CA Students as they were training with the Institute of Chartered Accountants in England and Wales (ICAEW)) within their peer group. These accounting students used or related to their peer group identity as long as it did not inhibit individual success in the workplace. She distinguished between 'private (judgemental, 'rule of thumb') knowledge' and 'public (technical) knowledge' (1994 (a), p.38). Both types of knowledge contributed to individual success but only the latter is in the public domain. It is the private knowledge referred to by Coffey and Atkinson (1994) which help shape the individual values. Gray et al. (1994) would reason that this is an example of the conflict CA Students have to deal with between technical acquisition, training and education. There is more to it than this. Individual values develop from the complex inter-action of personal history and experience (educational, work and personal). It is the inter-action of the individual values of the CA Student with the meaning making process of the phenomena which help illuminate what is going on.

There are parallels between the PIMCAS and Wenger's theory of communities of practice (1998). Some of these have been referred to. Wenger (1998) summarises his theory of communities of practice in a diagram of the 'social ecology of identity'

(p.190). It gives 'modes of belonging' a major role. These modes of 'engagement', 'imagination' and 'alignment' break down the phenomena of engagement, as used in this thesis, in more detail. Wenger has developed a theory of learning to apply to all (learning) environments. The PIMCAS is a theory of identity to apply to CA Students. The focus is different in two ways – learning and identity, all environments and the training environment of the CA Student.

The CA training must be absorbed into the PIMCAS and without the phenomena of time and struggle it would not be representative of the development of a CA identity. The condition of study does not feature in Wenger's theory. Claims processors are not professional trainees. The diagrammatic representation of Wenger's theory, therefore, is not complete for the CA Student. However, there are parallels between Wenger's theory of communities of practice and the PIMCAS. He discusses the social ecology of identity in relation to participation and non-participation. Every aspect of his discussions around these relate to inter-relationships; a condition that is part of the wheel of knowing in practice in the PIMCAS. So in relation to the practice of learning while Wenger's theories match my own, the PIMCAS builds a theory that is specific to the developing professional identity of the CA Student. Wenger's theory cannot be taken as a whole and generalised on to the accounting profession. It is not enough. The PIMCAS illuminates more for the accounting profession. It develops a deeper understanding of the training processes around the CA Student. It is specific to those training to be members of ICAS and is a theory of identity.

The processes around the Achievement Log illuminated much of what was explored just as the processes around the Coordination of Benefits Worksheet (COB) of the

claims processors added to Wenger's understanding of what was going on for the claims processors (1998). The COB was a worksheet that is required to be completed by the claims processor when the claimant has more than one insurance policy. Both the Achievement Log and the COB Worksheet created tensions for those involved but through learning about these tensions it has been possible to develop further understanding of the processes of identity formation. The processes and discourses around their completion explain the forces at play in the developing professional identities of those completing them.

The social reality around the phenomena is that tensions develop, exist and evolve during the meaning making process. Tensions around the level of engagement, struggle and time make meaning, though the meaning can only be made within a context. The two wheels of the PIMCAS, therefore, are connected. The phenomenon of struggle during the period of training decreases in significance as the struggle becomes less or 'easier to cope with' (TPEM(1)/G p.2). Progression through the training process is like 'walking on fire' (TPEL/A p.3). In 'proving your worth' (TPEB(2)/G p.15) progress is being made. A sense of belonging is developing and with it a shared sense of community. The CA Students sees the CA professional as confident (TPES(2)/A p.12, TPSB/G p.17). This confidence comes from surviving the struggle and becoming a CA. It is a more comfortable state with the comfort coming from the sense of a community of learning which develops during training. The comfort arises from learning to cope with the phenomena. Both engagement and struggle vary throughout training and are dependent on each other, time and the conditions of knowing in practice.

The phenomenon of time is different from the phenomena of engagement and struggle. The CA Student understands that how the phenomena of time interplays with other phenomena remains the same throughout training. However, it is not the same for each CA Student. It is dependant on the environment in which training takes place. Time to the TOPP's student, for example, does not have the same meaning as it does to a CA Student who is training in public practice. For TPST/G there is no requirement to complete timesheets at work and 'not a lot of importance put on time' (p.32). However, TOPPs' students are still required to complete the time record section of the Achievement Log for the purposes of ensuring that they have the necessary number of days work experience.

The training experience of each CA Student differs. These differences impact on the relative importance of the drivers and wheels in the PIMCAS. As seen with the phenomenon of time and TOPPs' students these can be circumstantial. There was no departmental rotation for Big 4 CA Students participating in the focus groups. However, many Large firms rotate all CA Students between departments as a matter of course. It is therefore possible that the varying experiences are within the power of the CA Student to choose or at least be aware of in advance of accepting a training contract. There was no standard rotation in TPEB/E's training firm. She was training in tax and it was not normal procedure to rotate between departments. She had ethical, value or expectation issues with her training firm, or perhaps all three, as she believed that she was not receiving the variety of training that she expected and considered appropriate. Rotations in the workplace are costly for firms and particularly so for firms that make exceptions to normal practice by providing a rotation for one CA Student. There was a general feeling that secondments were more likely to take place

if there were business reasons to justify them rather than at the request of the CA Student. There is also the issue, perceived or otherwise, that clients would dislike the resultant lack of continuity of staff should there be rotation between departments.

Meaning making is a continuous process and tensions are bound to arise through the interactions of the three phenomena especially as they are driven by individual values and the training firms. It is the tensions of the first wheel that help make meaning for the CA Students. These meaning go on to impact on the second wheel where they can be exercised in context.

The wheel relating to the conditions of inter-relationships, study and work is about knowing in practice, the knowing or learning that arises through these conditions. There is an expectation that a CA has technical knowledge (TPSS(2)/A, TPSL/G and TPST/G). In the discourses around what makes a professional it was felt that technical knowledge on its own was not enough. Neither being 'capable' (TPEB/E p.23) nor having a 'good memory' (TPST/G p.17) make you a professional. They are part of being a professional but not the whole part. Having the qualification proves technical knowledge at least at the time of qualification just as the Achievement Log proves competence at a point in time. The condition of study includes the acquisition of technical knowledge and its examination. Knowing in practice is more than technical knowledge which is why inter-relationships and work are also represented in the same wheel in the PIMCAS. Grey (1998) explains that 'the meaning of being a professional is primarily bound up with a series of ways of self-conduct rather than with issues of technical competence and accreditation' (p.584). Grey's definition of knowledge is narrow while my definition and that of Wengers' is broader. Knowledge in practice



includes the non-technical areas and ways of self-conduct that are manifested through inter-relationships. The CA Students' stories confirm that the knowledge they require as they become CAs is the knowledge in practice as encompassed by the second wheel of the PIMCAS.

The CA Student expects the CA professional to have 'presence (and) aura' (TPSB/G p.15), 'professional poise' (TPES/A p.13) and 'charisma' (TPST/G and TPSB/G p.17). These are representative of 'confidence' (TPES(2)/A p.12 TPSL/A p.19) which can only be identified through inter-action with others. An understanding of inter-relationships is necessary to make sense of much of the discourse around CA Students. This is what makes inter-relationships one of the conditions of the PIMCAS. Being a professional is part of 'the way they talk, the way they deal with you, the way they analyse things' (TPST/G p.11). There is 'the approach they take to their work (TPST/G p.11) and the 'ability to work with people, ability to network (and) build up your business contacts' (TPSL/A p.19). This requires 'control', the ability 'to remember people' (TPST/G p.17) and 'adapt personality to suit the person you are dealing with' (TPEL/A p.13). All of these descriptions require some kind of inter-action. Being a professional is demonstrated by ways of behaving and is at least a two way inter-action. A CA Student interacts with peers, with junior and seniors, with clients and ICAS and through this inter-action learns how to be a professional. This supports Wenger's theory (1998) that participation results in knowing in practice. These expectations of the CA Students are also representative of the professionalisation and socialisation processes to which Paisey and Paisey (2000) refer.

The result of having these characteristics and ways of behaving is that others have 'confidence and trust in you' (TPEM(1)/G, TPEB(2)/G p.24, TPES/A p.14). These characteristics develop over the training period. Ultimately the CA Student needs to become a CA who reflects a level of confidence on which those he or she relates to can base their trust. CAs work in positions of trust. Trust features in the narratives as something that CAs need to be able to engender. It is necessary for CAs to be trusted by others (TPEM(1)/G, TPEB(2)/G and TPES/A). They are required to make judgements which often have financial implications. With experience and technical knowledge, knowing in practice, CAs are able to make these judgements. They are made from a position of knowing. CA Students expect CAs 'to act ethically' (TPEL/G p.24) and with 'integrity' (TPSS/A2 p.34). One CA Student summed these words up with his views of CAs as 'very noble' (TPEB/E p.16). The words 'trust', 'judgement', 'ethically', 'integrity' and 'noble' all suggest individual values as the thread that runs throughout the discourse. The CA Student interprets professionalism and the professionalism of the CA in much the same way as the literature (for example McPhail 2006, Paisey and Paisey 2006). Individual values are continually seen to be the drivers of professional identity. The CA professional is 'cool, calm and relaxed' (TPST/G p.15) with 'resilience, level-headedness' (TPES(2)/A p.13) and 'confidence' (TPES(2)/A p.12 TPSL/A p.19). This does not relate to appearance as such but more to perceptions of behaviour.

The knowing in practice wheel includes the condition of work as well as study and inter-relationships. The CA professional needs to be technically knowledgeable and professionally qualified as well as have certain personal characteristics and ways of behaving. Technical knowledge is learnt through study and assessed through

examination. Wenger (1998) refers to the combination of technical knowledge and the knowledge learnt through working with others as competence. He considers knowledge to be competence though he acknowledges 'knowledge is a tricky word' (Wenger 1998, p.141). Competence includes knowledge that can be used and communicated but it also includes knowing what to exclude, knowing what is not useful or irrelevant within the context of specific practices. Competence is only competence if it adds value to knowing in practice. 'They can teach you all the tax comps you want but unless you go and speak to a difficult client or hunt for missing information you are not going to develop as a professional' (TPEB/E p.31). Competence developed through the workplace experience is what makes a professional - 'experience, they have done it all before; they have made their mistakes' (TPSL/G p.11). Work is not a solitary discipline but takes place in a community of practice. The second wheel of the PIMCAS represents knowing in practice; 'to know in practice is to have a certain identity' (Wenger 1998, p.220).

### **PIMCAS - Complete**

The important drivers in the PIMCAS, namely individual values and the training firm, oil the mechanisms of the wheels. Like oil in a machine they impact on every aspect of the PIMCAS. CA Students consider every part of each wheel to be constantly moving, oiled by the drivers. The wheels are the dynamic and necessary contributors to the CA Students developing professional identity. The PIMCAS represents the stories the CA Students have told. The analysis of Chapters 4 and 5 have unpacked the CA Students narratives while the theory building of Chapter 6 has built the PIMCAS from these narratives. The theory is represented by a map which is a visual

representation of how CA Students construct their professional identity. It is a dynamic map. Movement and change is difficult to represent in a two dimensional diagram. However, much crafting has gone into drawing up the map to reflect these processes.

Where each CA Student is in the training process influences membership of communities of practice. The label of communities of practice, which is used by Wenger (1998), encompasses what the CA Student relates to in the discourses around training. The CA Students acknowledge meaning making is dynamic, interactive and a continuous process. They share similar conditions to each other just like the claims processors studied by Wenger. The term condition is used advisedly as the conditions of the second wheel of the PIMCAS, inter-relationships, work and study are shared by all CA Students. The developing sense of belonging that the CA Students refer to sustain them just as 'it is the community of practice that sustains the claims processors' ability to do the work' (Wenger 1998, p.46). The knowing in practice that develops from the conditions of the second wheel is knowledge in the form of competence. Wenger believes that 'membership in a community of practice translates into an identity as a form of competence' (Wenger 1998, p.153). The knowing CA is a competent CA who has become a CA by learning through the practices of the conditions as impacted on by the drivers and the phenomena.

CA Students have a sense of belonging which can be related to the identities that have been unpacked from the narratives. Identity is 'how people see you' (TPM(2)/G p.23). Part of identity is image – 'the self we seek to show others' as Woodward (2002, p.97) suggests. A complication to this, however, is that 'how it is perceived by

others varies' (TPEB(2)/G p.24). There are many professional identities. The fact that 'you get an identity within your firm but not particularly within the body of accountants at large' (TPSM(1)/E p.13) confirms this understanding. TPSM(1)/E states that there is a 'loyalty to your firm' resulting in 'a general workplace identity' (p.13). However, each training experience is different and takes place within a variety of types of firms. Identity is very clearly related to the training firm which drive professional identity. The CA Student perceives his or her professional identity to be driven by the training firm. There is not one 'Big 4' identity, one 'Large' firm identity and so on, i.e. the CA Students were not discussing organisational identity. They were discussing how their identity is driven and one of the drivers is the training firm.

The notion of an ICAS identity is tied to the fact that ICAS is the teaching, assessing and regulating body that confers the title of CA. The title is important to the CA Students who considers the qualification to have a relatively high status. The discourses around ICAS feature only in relation to these functions. Study block, HEX, examinations, training contracts and the Achievement Log were all related to ICAS by the discourses of the CA Students. It is a functional relationship, related to the Education Department of ICAS. There is no sense that the CA Students have an affinity to any other functions within ICAS; with ICAS as a whole.

Membership of a community of practice is not just in terms of the CA Students' perceptions but also in terms of how others see us. 'We identity with a community and, conversely, are recognised as a member of a community' (Wenger 1998, p.191). ICAS categorises its students in terms of stage of examination – TC, TPS and TPE (Levels 1, 2 and 3). This defines which study blocks to attend, the extent and timing

of exam leave, examinations and to some extent how much the CA Student is paid by its training firm. The stage of the CA Student is its position in the hierarchy of ICAS and the training firm. The CA Student identifies with this and belongs to a community of practice which he or she shares within the firm, within ICAS and with fellow members of that community of practice. They share similar experiences at the same stage and at the same time within the training period. Just as a TPS student knows what is involved in his or her TPS community of practice or community of knowing a TPE student knows about his or her community of practice. Each community of knowing has the same drivers and same wheels though each is configured differently. There is, therefore, one PIMCAS.

The meaning that develops through the processes of the phenomena feed the notion of community of practice. The struggle, level of engagement with aspects of training and dealing with time all feed a sense of belonging. There is a shared sense of experience. In a factual sense the processes of Achievement Logs are engaged in by all CA Students and training firms. In the document that is the Achievement Log boxes are ticked, references to files are completed and signatures are obtained from the Training Principals and/or Counselling Members. It is completed, not necessarily on an on-going basis, but at least as and when required by ICAS. However, there was little engagement with the 'spirit' of the Achievement Log, 'we (as in the firm) are pretty negative about the whole Achievement Log' (TPEB/E p.28). She, TPEB/E, has demonstrated an allegiance, a collegiality, with her training firm. She feels a sense of belonging.

There was or could be conflict with the training firm over work (which includes the Achievement Log) and study. Conflict at work can be over type of work experience, overtime, lack of (positive) feedback, level of negative feedback, working away from home thereby limiting personal study time, extent of exam leave and so on. For example conflict arose when TPEB/E wished to have a particular work experience which did not fit into the training firm's plans. Some CA Students feel that what they learn at work bears little relation to the material that has to be learnt for examinations. Other CA Students have been given particular work experience in order to successfully develop knowledge and understanding for examination purposes. Some of these concerns or conflicts often arose because the CA Student was comparing their circumstances with the experience of other CA Students. Concern was for passing examinations and being able to complete the Achievement Log. They concerned themselves in the processes around becoming a CA. They are focussing on acquiring whatever identity or way of being that is necessary to become a CA. 'Identity in practice is a way of being' (Wenger 1998, p.151). The PIMCAS represents this in terms of the sense of becoming and sense of belonging arrows that connect between the knowing conditions wheel and the drivers. The CA Students are becoming and belonging.

The phenomena of the PIMCAS act as a siphon for the meaning making process of professional identity. The PIMCAS shows this to be a continuum. A demonstration of this is when the narrative does not easily fit into the PIMCAS. It can seem to defy the theory yet these narratives are important in building theory. It does not mean that the PIMCAS is incorrect. The challenge was to develop a theory that could incorporate the breadth of discourses around the stories the CA Students are telling. Inconsistency

relates to the CA Student's experience first hand and to the experiences they observe. Tensions abound in the training environment; tensions arising from the inconsistencies and conflicts in experiences, expectations and understandings. 'I think that most people do take it (the Achievement Log) seriously' (TPEL/E p.25). Yet the discourses around this CA Student suggest that neither she nor her firm engage in the 'spirit' of the Achievement Log to any great extent. There is no suggestion of non-compliance; the Achievement Log would be completed. There are value issues here as despite this set of circumstances she felt that 'your conscience' (TPEL/E p.25) was safeguarding the processes of the Achievement Log. Individual values drive over the notions of phenomena; they influence the meaning making process. These discourses of apparent inconsistencies do fit the PIMCAS and illuminate further the stories being told.

At the beginning of training CA Students consider he or she has yet to develop a professional identity. They acknowledge the boundary around the training period and the formal end to it after three years. The social reality is an ongoing process of development of a sense of becoming and belonging. The CA Student becomes a CA. They compare developing as a professional to be like learning to drive; much of the learning is after passing the test. This corresponds with the conclusion of Cheetham and Chivers (2001) that for newly qualified professionals 'the greater part of their professional learning is still to come' (p.286). For them learning to become a CA continues after they have been admitted to membership of ICAS. Learning by making meaning through the phenomena and through knowing in practice is a social reality that the CA Students construct. They do this to become part of a community of practice. There is not one community of practice but many. They belong to a



particular stage of training, they are students of ICAS, they belong to a particular firm and they also identify with whether they are auditors, tax specialists etc depending on the principal department in which they train. These are communities of practice in Wenger's sense that they 'sustain the (CA Students') ability to do their work' (1998, p.46) or function as students. The communities overlap; CA Students can be members of a numbers of communities or practice. They co-exist for the CA Students who identifies with each. They need them on the drive to become a CA.

By acting as the messenger for the CA Student I have completed the exploration and interpretation of the data gathered at the focus groups by building theory in the form of a Professional Identity Map of the CA Student (PIMCAS). Through the students' perspective a theory has been built around the processes of how they understand their developing professional identity. In looking to 'create new novel theoretical explanations' (Strauss and Corbin 1998, p.105) the PIMCAS has effectively explained, in a novel manner, what CA Students consider contribute to their developing professional identity and how the process functions in terms of the developing professional identity. It is a dynamic model; 'something that has life, a moving, flowing model' (see page 93) has been created, as anticipated.

## **Chapter 7**

### **The Landing: Accounting for Identity**

In completing the textual analysis the theory has been captured. The eagle is able to alight and reflect on the hunt. It is only after reflection that the results of research can have an effect on professional practice. This reflective chapter, therefore, looks at:

- what has been learned from the hunt
  - what are the implications for professional practice
- and
- where we can go from here.

#### **Methodological Reflections**

The primary data for this research were collected from focus group participants. Chioncel et al. (2003) suggest that some of the benefits of focus groups as a method of data collection are that they ‘provide rich insights and multiple perspectives’ (p.513). All researchers are keen for the former and at the planning stage when I had still to find a comfortable theoretical perspective the latter also appealed. The decision to run focus groups was good. They did provide multiple insights illuminating a variety of conflicting stories. The data were provided enthusiastically by the CA Students who were very ready to tell their stories. This resulted from the focus groups being well planned and organised. A tight schedule needed to be maintained as there were many

aspects to coordinate – location, timing, ICAS staff, CA Students, travel, documentation, Training Principals, refreshments.

The practicalities of organising the focus groups in 2004 have been explained elsewhere. However, there are a number of aspects of running the focus groups that should be raised. It was necessary to negotiate access to the CA Students. This involved having the support of ICAS as well as the agreement of the Training Principals of each CA Student invited to attend. I was able to select names from the lists shown to me at CA House in Edinburgh in the presence of two members of staff from the Education Department of ICAS. Later it became clear that the lists were not accurate; some CA Students attended different study blocks from those given on the list, there was also some movement of CA Students and the addresses were not up to date. Ideally it would have been good to have a copy of the list of names of CA Students and Training Principals. This would have allowed ongoing access. However, this thesis aims to interpret rather than generalize. Large numbers of attendees at focus groups were not necessary. Eight names were selected for each focus group and six CA Students were contacted. The intention was to invite the remaining two if the numbers agreeing to attend were low. Further invitations were not sent. Fears of high attendance and the associated difficulties of transcribing for large numbers were unfounded. In retrospect it would have been appropriate to write to all eight CA Students selected for each focus group.

In the letter sent to each CA Student inviting them to participate in a focus group complete anonymity was promised; anonymity of name of CA Student and name of training firm. This was confirmed in the letter sent to each Training Principal. No CA

Student has been named in this thesis. Reference to each is by stage of training, type of firm and location of study block. I am the only person who knows who attended the focus groups apart from the participants within each focus group.

The largest focus groups had five participants while there were two with only two participants. The focus groups with three or more participants could be defined as a focus group (Stewart and Shamdasani 1990) while focus groups of two participants are outside their definition. Only two CA Students attended TPE/E and TPS/E. The data gathered and the processes around each of these were similar to the focus groups of three or more. In one, TPE/E, the two participants were close friends. At the start of each focus group introductions were made and from these it was clear whether any participants knew each other. There were no other close friendships within the focus groups. The TPE/E participants were training in different types of firms, Big 4 and Large, and questioned each other extensively about the practices within each. In TPS/E the two participants did not know each other. They were training in the same type of firm, Medium, and did not question each other to the same extent. This was likely to be because they were in the same type of firm, rather than for the reason of not knowing each other. The discussions that arose suggested that their experiences were similar. There was less need to question each other in order to understand the practices within each firm when experiences were similar. In both cases there was extensive discussion and each student participating contributed towards developing an understanding of the professional identity of the CA Student. Although these four CA Students participated in something other than a focus group rich data arose from the discussions.

The make up of focus group participants as shown in Table 1 (see page 64) is an area for reflection. It shows a bias towards small firms, i.e. the proportion of small firms represented does not equate to the actual proportion of CA Students training in small firms. There was no intention to have a representative sample of CA Students at the focus groups. Actual numbers were not relevant. What was important was to illuminate the experiences of the CA Students from each type of training firm and that was possible from those participating in this research. In view of the interpretivist perspective of this research it is appropriate that a purposive sample was sought and achieved.

I facilitated the focus groups as an educational researcher who had been a CA Student and was, and is, a CA. I had some knowledge of ICAS and the working environment of the CA Student. I had attended study block, studied for and passed the examinations. I had not completed an Achievement Log. I was an insider who was an outsider in terms of the Achievement Log. This inevitably influenced the questions I asked and the directions in which I encouraged discussion. I wanted to learn about the Achievement Log. I was enthusiastic about this new form of assessment. The CA Students talked extensively about it. As a result, I learnt much about the Achievement Log. I also learnt about what it is like now to train to become a CA. What the CA Students told me and how they felt about the experience of training was familiar to me. Memories of training returned and I could relate to much of what was said. There were difficulties here because I had to analyse the data, discover, explore and interpret from a fresh perspective. This was not my take on the social reality of the world of the CA Student. I had to use my knowledge of this world to explain, and the CA

Students' understandings to interpret. From this the theory of the PIMCAS has been built.

Coffey and Atkinson (1996) state that 'there is now a widespread view that theory building and theory testing are developed primarily out of the categorization of data through coding procedures, and the construction of systematic, hierarchical relationships among categories' (p.142). It is crucial when building theory not to control the variables but to discover them, hence the need to repeatedly return to the original transcripts. Any theory or explanation formulated must be tested by reference to these transcripts. When embarking on coding analysis I initially took the (rather naive) view that because the CA Students had been asked about the Achievement Log, competences and professional identity these would be the themes on which further analysis would be based. Dialogues would be neatly and tidily allocated into mutually exclusive boxes which would inform me of the CA Students understanding of their developing professional identity.

There were layers of themes to discover. As these were discovered I also discovered that mutually exclusive boxes of themes did not exist. The themes overlapped and intermingled. It was not a neat and tidy process. There was also the complication or excitement of being part of this process of discovery. As an insider my own ideas were influencing the process of discovery. There was ongoing movement between data and ideas. Strauss and Corbin (1998) caution the situated researcher with the idea that 'integrating actors' (p.291) can block discoveries with novel interpretations. It is necessary, therefore, to constantly review the analysis. The validity of my interpretations is based on the level of triangulation of data through coding and

metaphorical analysis. It is also based on the level of reflexivity brought to the research process and the openness with which there is reflection on the interpretivist stance. Novel interpretations, or at least a mind open to new and novel interpretations, were to be encouraged. I wanted to look at the data differently, not just as an accounting lecturer or CA but as an educational researcher who had been given the opportunity to hear what the CA Students had to say about their developing professional identity. Each participant was offered the transcripts of his or her focus group. None wished a copy though they expressed an interest in any impact the research would have on the education and training of CA Students. The participants had given their time for this research. It was important, then, for their voices to be heard.

Coding was a new form of analysis for me and as I analysed more and more deeply I learnt that discovering and exploring in this way gave fascinating insights. I had deliberately set out to repeatedly 'code' the data, whatever this was understood to mean. The insights I had were tempered by the insecurities of the new researcher and I turned to Strauss and Corbin (1998) for support. I learnt that the schedules I had prepared in an effort to code, and which had resulted in several tens of pages of analyses, were necessary stages. The discoveries made through the coding process had been discovered before. Strauss and Corbin (1998) had labels for these stages and processes – open coding, axial coding, matrices, phenomenal codes and conditional codes. I became very familiar with their terminology. The framing used in the analysis has been around phenomena and conditions. This fitted with the interpretivist perspective taken in the research. The routes suggested by Strauss and Corbin (1998)

and applied through the coding process had a rationale that I could relate to as a means of exploring the data.

The focus group participants had been asked to name an animal that they thought represented a CA. My intention was to use metaphor as an alternative source of data which would increase the robustness of the outcomes. Some discussions around animals had been anticipated and a variety of answers were expected. There were many animals offered with much discussion. There was a need to learn more about how this data could inform the understanding of the developing professional identity. The result was that I embarked on learning about metaphorical analysis. *Metaphors We Live By* written by Lakoff and Johnson (1980) is the seminal work on metaphorical analysis. I learnt that we not only use metaphors constantly in our everyday speech but that this usage can be analysed. A further area for research had been found. As with coding analysis, metaphorical analysis was new to me when I began this research. Containers and boundaries, process and journey are metaphors which gave new meaning to understanding the developing professional identity.

Learning about these methods of analysis has been both fascinating and informative. It has opened up new ways of looking at and interpreting data. I come from a professional background where data is measured. I have been learning to explore and interpret data through language. The hunt has been long and rewarding. As a researcher learning about methods of analysis I could relate to the words of TPEB/G that 'they can teach you all the tax comps (computations) you want but unless you go and speak to a difficult client or hunt for missing information you are not going to develop as a professional' (p.31). Reading about and studying methods of data



analysis is not the same as doing data analysis. The former taught me how to start the analysis but I learnt about data analysis through carrying out the process of analysis. I have challenged myself in areas that I did not even know existed when I enrolled as an EdD student. I have learned to look at the world through different eyes and interpret what I see and hear differently. My continuing education is about 'exploring new ways of being' (Wenger 1998, p.263). It is positive both as a learning experience and in terms of self-identity.

### **Theoretical Reflections**

In interpreting the world of the CA professional a theory (PIMCAS) has been built which is presented as a map. This has an inherent process just as training to be a CA and developing a professional identity are processes. 'Theory without process is missing a vital part of its story' (Strauss and Corbin 1998, p.179) hence the development of the PIMCAS. In building a robust theory inter-related concepts were discovered with plausible explanations for what is going on. These came through the drivers of individual values and training firms and the two wheels developing meaning through phenomena and knowing from conditions. Evolving events, the routine, strategies and structure all contribute to create the context. Turning points in the process occur when it is internalised (Strauss and Corbin 1998). These turning points are varied and can be when tensions exist, examinations are passed, jobs are finished and appraised, assessed or not assessed. From Junior to Senior, from taking orders to giving orders, presenting review points to be dealt with up the hierarchy to taking control, accepting responsibility, taking the initiative and solving problems, remembering what it was like to be junior and empathising in a constructive way as a

trainer – the trainee becomes the trainer. In terms of identity the CA Students are developing a sense of belonging (Woodward 2002) and becoming (Colley et al. 2003, Nathan 2005).

There was much discussion by the CA Students around lack of engagement in the processes around the Achievement Log by both them and the training firms. The experiences of CA Students in the two Big 4 firms that developed an in-house version of the Achievement Log add some understanding to the processes. The discourses about these firms show that despite compliance with bespoke structures the firms are not perceived by the CA Students to engage in the processes. The internal appraisals are valued while the Achievement Log is not. Distinction needs to be made between compliance and engagement. There is always compliance in some form but not always engagement in any form. The Achievement Log that was in use at the time of this research is not an effective assessment tool for many of the CA Students and for many of the training firms. There are, however, training firms and CA Students who engaged in the Achievement Log in an effective way; effective for both parties in terms of achieving its aims to ensure ‘that all CA Students have met the prescribed, optional and specialist competences, and the relevant work experience targets’ (ICAS 2002, p.3). These training firms are across the spectrum of all types of firms.

Understanding the differing levels of engagement of the training firms is not part of this research. It is interpreting the CA Student’s level of engagement that we are aiming to understand. This is done through understanding the developing professional identity of CA Students. They explain it through the individual values that they bring to their training and through the influences of the training firm. There has always been

dialogue between ICAS and the Training Principals though not between ICAS and CA Students. Training firms engage to varying degrees with the practices of the ICAS examinations and those of the ICAS Achievement Log. Both impinge on the working environment; examinations through study and exam leave and the Achievement Log through supervision by the Training Principals and Counselling Members. The latter encroaches on the working environment directly. The CA Students have illuminated the practices within the training firms. The purposive sample of CA Students means that there is a student perspective across every type of training firm. CA Students have not previously contributed directly to research into the practices of the Achievement Log. The ICAS Achievement Log invites and/or expects commitment from the Training Principal and the CA Student. It should therefore be a concern to ICAS that there is a perception by some CA Students summed up by one that 'it (the Achievement Log) hasn't really affected anything' (TPEL/E, p.4).

This research is broader than the ICAS Achievement Log. It is about identity formation; what is going on as CA Students learn to become CAs. The PIMCAS is the theory of this aspect of learning. Training develops meaning for the CA Student through the phenomena of struggle, engagement and time. The CA Student learns through the practices of the conditions of work, study and inter-relationships. Professional identity develops through the emergence of communities of practice to which the CA Student belongs. He or she becomes a CA and through this becoming contributes to professional practice.

The CA Student's professional identity is not driven by ICAS. It exists in terms of the training firm as 'your firm really drives your professional development' (TPEB/E,

p.7). The CA Students' sense of belonging within the training firm has variety. For some there is discomfort. There can be conflict with the training firm, as represented by the Training Principal. Conflict is resolved through discussion. Unresolved conflicts lead to tensions. These experiences affect the sense of belonging for the CA Student. The communities of practice emerging from these practices, whether they are with other CA Students at the same stage of training, colleagues working on a current 'job', departmental colleagues or training firm colleagues, are the social constructs that support them as they become CAs. TBSM/E refers to the 'rush to get out' of the training firm (p.17) on qualifying as a CA because in his firm there is 'quite a bad feeling about the workplace' (p.17). He does not have a strong sense of belonging to his training firm though he does show a strong sense of belonging to the community of CA Students in his firm. Together they are not 'treated that well' (p.17). There is a boundary around the CA Students in the training firm of TBSM/E. He does not refer to his training firm as 'we' but as 'them'. He does not belong with 'them'. As Eraut and Furner (2004) also discovered, support mechanisms exist within the working environments of the trainee chartered accountant. Collegiality develops as an informal support network (Coffey 1994(a)). The communities that emerge support the struggle for CA Students. The sense of belonging in these communities is a complex notion. These complexities have implications for training in professional practice.

### **Implications for Professional Training and Practice**

Professional training results in more than the acquisition of technical knowledge and competences. It results in the formation of a professional identity unique to each CA Student.

ICAS is in an exclusive position in relation to other professional accounting bodies in the UK because it runs the education programme for its students. However, the PIMCAS informs us that the CA Student's professional identity is not driven by the structures of ICAS. The CA Students develop their professional identity through the meanings which arise from the interactions of struggle, time and engagement. It is these that influence the emergence of communities of practice. The communities then develop through the shared experiences of training. The communities are what CA Students relate to and have the greatest impact on their developing professional identities. The professional identity of the CA Student is an indefinable notion. The PIMCAS maps the influences that feed this notion and the sense of belonging and becoming which develops.

How then does this impact on ICAS and the educational and training processes? Understanding how professional identity develops for a CA Student is also about understanding communities of practice. There are structured communities of practice which exist through the circumstances of practice – e.g. all CA students in the audit department or all CA Students within a training firm. A CA Student has a greater sense of belonging in certain, structured, communities of practice than in others. The specialist nature of the particular practice has some influence on identity (Nespor 1994). He or she has a greater sense of belonging to one audit team than to another, in the tax department rather than the audit department and so on. In a broader sense a CA Student can have a varying sense of belonging to his or her training firm. TPSM/E (see page 188) did not have a sense of belonging in his training firm but he did have a sense of belonging with the other CA Students in his firm. They shared in a

community of practice which emerged through practice. They shared the experience of training in a firm that they felt did not treat them well and supported each other through this process.

In terms of training, the communities have a fluid, three year, membership within each training firm and of ICAS. This fluidity influences the form of the communities as each year brings new members to the structured communities and the possibility of new, emerging communities. The sense of belonging that develops from these communities of practice facilitates the process of becoming a CA. The emergence cannot be forced. This means that an explicit move to develop them in a structured way is not the way forward. Both ICAS and the training firms may consider that they can facilitate the emergence of communities of practice through the educational and training environments that they control. This is likely to lead to further structured communities; for example study groups at ICAS and mentoring relationships within the training firm. An explicit understanding that they develop is enough with no structural process required.

The CA Students have informed us about what drives them. CA Students bring their own individual values to professional training. They make decisions based on these values. These individual values can be influenced by exposure to ethics through both formal ICAS education and dealing with ethical dilemmas in the workplace. The level of ethical awareness of CA Students cannot be too high as good practice 'depends greatly on adherence to professional values, ethics and attitudes' (IFAC 2003(d), para. 6). Both ICAS and the training firms are in a position to increase the level of ethical awareness and in so doing influence identity formation. Molyneaux (2004) suggests

that ethics may be ‘the link between accounting theory and accounting practice’ and looks towards further ethical education to facilitate the link. The theory of the PIMCAS shows that further highlighting of ethical issues during training would impact on identity formation of CA Students.

In October 2004 five ICAS members were invited by its Student Education Committee (SEC) to form a Working Party. Its remit was to update the Achievement Log taking into account the experience of the committee members and the report of the feedback from a questionnaire sent out to Training Principals by the Education Department (ICAS 2004). The members of the working party included myself, the Deputy Director of Education at ICAS, the lecturer within the Education Department responsible for the Achievement Log, a Training Principal of a Large Training Firm and a Training Principal of a Big 4 Firm. Its report was submitted to the SEC in February 2005 together with a new proposed version of the Achievement Log (ICAS 2005). The SEC accepted the need to update competences. It also agreed that all CA Students had to complete the same Achievement Log. There were to be no versions of Achievement Log specific to a particular training firm. The Achievement Log that was current at the time of this research was last issued to CA Students commencing training in 2004. It will cease to be in use after 2007 when this cohort of students finishes training. The new Achievement Log has been supplied to new CA Students since September 2005.

The views of the CA Students that participated in the focus groups were represented by me on the Working Party. This was an opportunity for their voices to be heard. It was considered that the requirement of a reflective statement to be completed within

the Achievement Log for each of the three years of training would raise its profile with the CA Students and the training firms (Brown and McCartney 2003). An additional requirement for the Achievement Log was to be the inclusion of an ethical statement. The CA Student would be required to sign to confirm that he or she had acted in an ethical manner throughout each of the three years. Both these additional requirements would cause the CA Student to reflect on their work experience. It was clear from the narratives of the focus groups that the CA Students did reflect and had much to contribute in terms of illuminating the training process and the formation of professional identity. These new requirements were, therefore, seen to be documentation of processes that was already undertaken by the CA Students. The training firms will now be exposed to the individual values of its students through a reflective statement on the workplace experience. The training firms will also be exposed to ICAS as staff, partners and clients will be a potential source of reflection. The concerns of Gray et al. (1994) about the lack of ethical development in accounting trainees is being addressed as it is 'taking ethics to heart' (Helliard and Bebbington 2004, title). These changes encourage the reflective practitioner (Schon 1983, Hassall and Milne 2004)). The additional requirements should result in ethics being a central, rather than a peripheral (IFAC 2003(d)), consideration for CA Students. For ICAS there was the benefit of compliance with IFAC recommendations in terms of retaining competence assessment and a move away from a purely tick box approach.

The data focussed on what is happening during training through the formation of professional identities. The CA Students know about these developments. They have not pieced them together to explain a professional identity, however, they understand



that 'learning transforms who we are and what we can do' (Wenger 1998, p.215). The training firm is one of the drivers of identity formation. Each is registered with ICAS as a 'training office'. The registration process is rigorous. Learning about the processes around the Achievement Log contributed to the understanding of what was going on in terms of identity formation. The PIMCAS pieces together the transformation and is an 'experience of identity' (Wenger 1998, p.215). The PIMCAS recognises that identity work is at play during the training process. ICAS can accept the theory of the PIMCAS and make identity formation explicit through its assessment methods. The new Achievement Log is seeking this. The assessment of competences within the accountancy profession is not widespread although recommended by IFAC. ICAS is, at least, attempting to assess them. However, it has not been done properly in the past. This is the challenge facing ICAS. There is a link between competence development as measured through the Achievement Log and the conditions and phenomena of the PIMCAS. The CA Students have shown an understanding of this link.

In the accountancy profession understanding the development of professional identity is an untapped area. Some firms assess potential candidates for a training contract through psychometric testing. The firms use these results to decide who will fit in to its working environment. The CA Students had much to say about the lack of feedback that they receive during training. Each 'job' is reviewed; the review points are about mistakes made, areas to rectify or where more work is required. They tend not to be positive at least not to feedback what was well done. This is generally accepted as part of the conditions of knowing or learning through knowing. Learning from past failures is one of the features of becoming a professional (Boreham et al.

2002). The appraisal systems within each firm provide the feedback to encourage change towards appropriate fit.

The training firms are one of the two drivers for the CA Students. They, the CA Students, struggle during training. The struggle feeds the motivation to succeed and leads to a sense of shared experiences, shared communities. The role of communities of practice is central to professional accounting training. They are not forced into existence but emerge and evolve through the practices around training. The CA Students need the struggle (Woodward 2002) and need the communities of practice (Wenger 1998, Eraut and Furner 2004). The training firms feed both of these. The CA Student acknowledges that training firms are powerful in terms of developing professional identity. Through the new version of the Achievement Log the CA Students are encouraged to reflect. More reflective practitioners will lead to more reflective trainers as some CAs become Training Principals. Feedback to CA Students by reflective practitioners and reflections by CA Students will result in a better understanding of the developing professional identity of the CA Student. This understanding will lead to a level of knowing within the communities of practice which will be universally beneficial. The difficulty is that this benefit is not quantifiable. Accountants like to quantify. A benefit that is not quantifiable is less likely to lead to supportive action from training firms.

### **Areas for Further Research**

There are a number of areas for further research. These come from two routes both of which add to the understanding of professional identity formation:

- developing the theory of the PIMCAS
- researching other related areas

My research interest has evolved from one of competence development and the Achievement Log to understanding the developing professional identity of the CA Student. The discourses and processes around the completion of the Achievement Log have illuminated this understanding. The new Achievement Log requires an annual reflective statement to be written. The content of the statements and the processes around the writing of them should add further illumination to understanding the developing professional identity of the CA Student. An analysis of these reflective statements would be of written text. This would contrast with the current research where the transcribed spoken language of the focus groups was analysed. However, applying the theory of the PIMCAS, it is likely that the influence of the training firm will result in the areas of reflection being limited to generalisations. There will be tensions as the individual values of the CA Students struggle with the judgements encountered in relation to ethical dilemmas arising during each year. The Achievement Logs are not anonymous; the name of the CA Student is known, the name of the training firms is known and the identity of clients could be traced. The need to protect client privacy will result in limited written reflections on this area of the work experience.

The CA Students who participated in this research have now become members of ICAS. They can be traced through the ICAS website. Contact can be made with them direct. I would like to interview them about the development of their professional identity and to hear their views on the PIMCAS. For practical reasons one to one

interviewing is a more appropriate means of collecting data from CAs. There is no study block once qualified and no similar gathering of CAs to make focus group participation feasible. The stories of these CAs contributed to the development of the PIMCAS; they should recognise the theory. The discourses from the interviews would allow for further development of the PIMCAS as CAs progress in their professional life adding a longitudinal dimension to the theory.

The PIMCAS needs to be published along with an invitation for dialogue. With public exposure of the PIMCAS the CA Students, training firms and ICAS may be more explicit in a shift of focus away from assessment (both examination and Achievement Log) to identity formation. There is a balance to be made as a qualification has to be achieved. The qualification for Chartered Accountants is measured in terms of the acquisition of what ICAS considers to be the relevant technical knowledge and competences. While acknowledging this the CA Students also understand that his or her future professional life is dependant on professional identity formation. The relationship between ICAS and the CA Student is secondary. The focus for the CA Student is on identity formation. The PIMCAS illuminates what influences identity formation. The individual values the CA Student bring to his or her professional life and the choice of training firm made by the CA Student, therefore, have implications on identity formation. As the regulatory body ICAS may find this aspect of the PIMCAS unsettling.

The training firms, through the Training Principals, comply with the structures and requirements of the ICAS training and education programme, as do the CA Students. The relationships between the Training Principals and CA Students have been

explored from the students' perspective. The views of the Training Principals were not part of this research. We do not know what is going on for them during the training of CA Students. The CA Students have been seen to be reflective about the training experience. These reflections have allowed a theory to be built which illuminates the understanding of their developing professional identity. A similar research project, with data collected from Training Principals about CA Students would result in a PIMCAS from the perspective of the Training Principals. This PIMCAS should give rich insight into the Training Principals' understanding of the developing professional identity of the CA Student. A comparison of the two PIMCAS from these different perspectives would illuminate further insights. The Training Principals and CA Students work in the same training environment. The two perspectives exist together. The Training Principals have been CA Students. Would the different perspectives come together as one theory? If not the differences can be highlighted and the implications for professional practice assessed.

ICAS is the regulatory and educating authority over both the training firms and the CA Students. An exploration of the relationship between the Training Principal and the CA Student and the Training Principal and ICAS would further illuminate understanding of training. The Training Principals' perspective would broaden the understanding of what is going on during training and what drives the Training Principals as trainers. The relationship between the training firms and ICAS is the key to further illumination on training and professional identity formation. The Training Principal has a relationship with ICAS around a relatively narrow area – training. It is possible that the Training Principal has a number of different functions within the firm and therefore has a relationship with different aspects of ICAS. The training firm

connects with ICAS through professional practice. It is a complex relationship and there will be a complexity of communities of practice. Unpacking these complexities will result in further understanding of professional training and the training of CA Students.

Those considering a professional accounting career should find the PIMCAS helpful. The theory needs to be understood at undergraduate level before CA training commences or even earlier at school level when decisions are being made about undergraduate study. Some understanding of the drivers as well as the conditions and phenomena should facilitate the decision making processes of potential CAs.

The PIMCAS, then, is a tool for all current and potential stakeholders in the training of chartered accountants through ICAS. In the wider arena of educational research it should be possible to explore whether the PIMCAS represents those accounting professionals training through other professional bodies or even training of professionals in other disciplines. There will be aspects which are likely to be unique to the accounting profession but it is possible that the general framework is applicable elsewhere. Exploring the PIMCAS model in relation to other professions would lead to a wider theory of professional identity formation. This may result in a shift of focus across professional practice from assessment to identity development.

### **The Eagle has Landed**

The eagle's hunt has been followed through the pages of this thesis. There has been the hunt of the literature review and the method and methodology chapters which

together explain the context of the research. The analysis chapters have captured the processes around the developing theory of the PIMCAS. This is the social reality that the CA Students have constructed around their developing professional identity. These processes develop a sense of becoming and belonging within the context of communities of practice. The communities are most likely to be in the training firms. In this research CA Students were asked about their developing professional lives. They had many stories to tell. Understanding these stories has implication on professional practice that can be of benefit to future and current CA Students, ICAS and to training firms. They have already impacted on developing a new version of the Achievement Log of ICAS.

By focussing on the developing professional identity we have illuminated aspects that are relevant for professional education and practice. For the CA Students the training firms have a bigger role to play than ICAS. The training firms together with the individual values of each CA Student are what drive them in their struggle to become CAs. As they become CAs they also develop membership of communities of practice that support them in this process. Without these memberships they do not belong and the process of becoming involves more tension for the CA Student. Becoming and belonging is what the CA Students told us about through the narratives of the focus groups.

The eagle that I referred to in the introduction to this thesis has had a long hunt. Sir David Tweedie, Chair of the International Accounting Standards Board and member of ICAS, also refers to an eagle. In a speech that he made at the conference, Seeking the Truth, to celebrate the 150<sup>th</sup> anniversary of ICAS he said that ‘we have to get

away from employing eagles and turning them into turkeys' (ICAS 2005, p.38). He was referring to the process of education, training and practice and its power to change individual CA Students. He wants CAs to remain and be eagles, eagles that have the power to reflect on professional practice. Professional identity formation is a powerful process. It needs to be understood. In terms of my eagle, I have reached the stage that I aimed for at the beginning of the hunt; the eagle has landed.



## **Glossary**

### **Achievement Log**

A log book of competences achieved by CA Students during training which should be an accurate and complete reflection of the work experience acquired. It acts as a definitive guide to the levels of competence and experience gained over the training period.

### **AAT**

Association of Accounting Technicians also represents membership of the association.

### **Association of Accounting Technicians**

Membership of this association obtained through passing its examinations can be used as an entry for training for membership of ICAS.

### **Big 8**

Refers to the eight largest international accounting firms from the 1970s through to 1989 after which merging of firms over the years have resulted in 2007 to the existence of only four firms in this category.

### **Big 6**

Refers to the six largest international accounting firms between 1989 and 1998.

**Big 5**

Refers to the five largest international accounting firms between 1998 and 2002.

**Big 4**

Refers to the four largest international accounting firms since 2002.

**CA**

Chartered Accountant – member of the Institute of Chartered Accountants of Scotland.

**CA Student**

Person training to be a member of the Institute of Chartered Accountants of Scotland.

**Chartered Accountant**

Member of the Institute of Chartered Accountants of Scotland – commonly referred to as a ‘CA’.

**Council**

The governing body of the Institute of Chartered Accountants of Scotland, chaired by the President of ICAS.

**Counselling Member**

Person in Training Office with training responsibilities.

**Facilitator**

Person at focus group, who facilitates the discussion by explaining the reason for the focus group, directs dialogue by asking questions and generally acts as a chair person.

**HEX**

Home Exercise (see below).

**Home Exercise**

Work done by CA Students and submitted to ICAS for grading. This is linked to the material taught at Study Blocks and is examinable. Also known as HEX they are required to be submitted on a regular basis.

**IASB**

International Accounting Standards Board

**ICAS**

‘The Institute of Chartered Accountants of Scotland (**ICAS**) is the world's first professional body of accountants, receiving its Royal Charter in 1854. It was the first to adopt the designation "Chartered Accountant" and the designatory letters " **CA** " are still an exclusive privilege in the UK for members of the Scottish Institute.’

(ICAS n.d.(a))

**IEG or International Education Guideline**

These are prepared and published by IFAC (see below) to promote good practice and

or provide good advice. They are based on careful study of the best practices and most effective methods for dealing with the issues being addressed.

### **IEP or International Education Paper**

These are prepared and published by IFAC (see below) to promote discussion on education issues affecting the accountancy profession, present findings or describe situations of interest relating to education and development issues for the profession.

### **IES or International Education Standard**

These are written and published by IFAC (see below). They are intended to establish the essential elements on which education and training programs, both pre-qualification and post-qualification, for all accountants should be founded. Although they cannot override authoritative local pronouncements, they are essentially prescriptive in nature.

### **IFAC or The International Federation of Accountants**

IFAC is the global organization for the accountancy profession. It works with its 163 member organizations (professional bodies) in 120 countries to protect the public interest by encouraging high quality practices by the world's accountants.

Its mission is to serve the public interest promoting adherence to high-quality professional standards, furthering the international convergence of such standards and speaking out on public interest issues where the profession's expertise is most relevant.

**Large Firm**

Reference to a Training Office in public practice. Large firms are usually national organisations with offices throughout the country or at least have a large regional presence in Scotland. Large offices have more than ten partners.

**Medium Firm**

Reference to a Training Office in public practice. Medium firms are usually regional organisations with offices throughout an area of the country. Medium firms have at least four and no more than ten partners.

**Qualifications Board**

The Committee of ICAS that sets the examinations.

**RGU**

The Robert Gordon University, Aberdeen, Scotland

**SPSS**

A computer program **SPSS** (originally, Statistical Package for the Social Sciences) is widely used for statistical analysis.

**Study Block**

The period when CA Students attend ICAS Classes.

**Small Firm**

Reference to a Training Office in public practice. Small firms are usually local

organisations and are likely to have only one office. Small firms have up to three partners.

### **Student Education Committee or SEC**

The Committee of ICAS that oversees the running of the Education Department.

### **TC or Test of Professional Competence**

First Level Examination of ICAS. Holders of ICAS Accredited degrees are exempt from this level of examination.

### **TOPPs - training outwith professional practice**

CA Students training in this environment are known as 'TOPPs students'.

### **TPE or Test of Professional Expertise**

Third and Final Level Examination of ICAS.

### **TPS or Test of Professional Skills**

Second Level Examination of ICAS.

### **Training Office or Training Firm**

Office or Firm registered with ICAS as a training office. CA Students are employed by and train in a training office.

### **Training Principal**

Person in training office nominated by the firm as having responsibility for the

training of the CA Student.

## Appendix 1

### System of Referencing for Focus Groups and Focus Group Participants

Each focus group is made up of CA Students at either TPS or TPE level. It is also identified by the location of the focus group which is either Glasgow (G), Aberdeen (A) or Edinburgh (E).

Each participant is identified by level (TPS or TPE), location (G, A or E) and type of training firm (B, L, M, S or TOPPs).

#### Level of CA Student

**TPS** Test of Professional Skills

**TPE** Test of Professional Expertise

#### Type of Training Firm

**B** Big 4

**L** Large

**M** Medium

**S** Small

**T** TOPPs – Training Out with Public Practice

#### Location of Focus Group

**G** Glasgow

**A** Aberdeen

**E** Edinburgh

e.g. **TPS/G** is a **Test of Professional Skills** focus group where participants attend Study Block in **Glasgow**.

e.g. **TPES(2)/A** is a **Test of Professional Expertise** CA Student working in a **Small** firm and attending Study Block in **Aberdeen**. This is the **second** student that fits the criteria.



## Appendix 2

### Letter to CA Student

Date

SH/l/s

Dear

I am currently working on a Doctorate of Education research project which aims to understand the relationship between assessment of competencies through the completion of the Achievement Log and the development of the professional identity constructed by CA Students.

I plan to conduct focus groups of ICAS students at each of the Study Block Centres in Scotland at TPS and TPE levels. These will allow students an opportunity to air their views on the Achievement Log and what it contributes to their understanding of what it means to become a chartered accountant. I am inviting you to take part in the focus group which is being held on Thursday 29<sup>th</sup> April when afternoon classes finish at The Treetops Hotel, Aberdeen. It is anticipated that the whole session will take no more than an hour and a half. A light buffet will be provided.

Your name, together with your fellow focus group members, has been selected by me from the data base of students names maintained at CA House in Edinburgh. ICAS gave me on site access to the information but has not been involved in the selection process. I can confirm that the research will contain no reference to names, either of the CA student, the Training Principal or the firm, however, reference to the size of the firm i.e. small, medium, large or Big 4 will be made. I would anticipate that the results of my research would be fed back to ICAS and the Student Education Committee, though as stated above there will be anonymity for those contributing.

As requested by ICAS, I have written to your Training Principal, explaining my research and asking his/her permission for you to take part in the focus group.

Please complete and sign the attached letter, deleting as appropriate, stating whether you will be able to attend the focus group. Once you have done this please also ask your Training Principal, Mr/Ms/Mrs/Miss. , to complete and sign, deleting as appropriate. I enclose a reply paid envelope and would ask you to return it to me by Monday 12<sup>th</sup> April.

If you have questions about any of the above please contact me on 01224 263862 (direct line) or email me on [s.hamilton@rgu.ac.uk](mailto:s.hamilton@rgu.ac.uk). Thank you for your interest and I look forward to receiving your reply.

Kind regards,

Yours sincerely,

**Susan Hamilton**

Accounting Lecturer

## Appendix 2

### Letter to Training Principal

Date

SH/ls

Dear

I am currently working on a Doctorate of Education research project which aims to understand the relationship between assessment of competencies through the completion of the Achievement Log and the development of the professional identity constructed by CA Students.

I plan to conduct focus groups of ICAS students at each of the Study Block Centres in Scotland at TPS and TPE levels. These will allow students an opportunity to air their views on the Achievement Log and what it contributes to their understanding of what it means to become a chartered accountant. I am inviting student name to take part in the focus group which is being held on Thursday 29<sup>th</sup> April when afternoon classes finish at the Treetops Hotel, Aberdeen. It is anticipated that the whole session will take no more than an hour and a half. A light buffet will be provided.

Student's name has been selected by me from the data base maintained at CA House in Edinburgh. ICAS gave me on site access to the information but has not been involved in the selection process. I can confirm that the research will contain no reference to names, either of the CA student, the Training Principal or the firm, however, reference to the size of the firm i.e. small, medium, large or Big 4 will be made. I would anticipate that the results of my research would be fed back to ICAS and the Student Education Committee, though as stated above there will be anonymity for those contributing.

As requested by ICAS, I am writing to you in your capacity as Training Principal to ask your permission for student's name to take part in the above focus group. I have written to student's name inviting him/her to take part and have also sent him/her a letter for you both to complete and sign before returning to me by Monday 12<sup>th</sup> April.

If you have questions about any of the above please contact me on 01224 263862 (direct line) or email me on [s.hamilton@rgu.ac.uk](mailto:s.hamilton@rgu.ac.uk). Thank you for your interest and I look forward to receiving your reply.

Kind regards,

Yours sincerely,

Susan Hamilton  
Accounting Lecturer

## **Appendix 2**

### **Letter sent to CA Student for completion and return**

Office Name  
Office Address

April 2004

Susan Hamilton  
The Robert Gordon University  
Aberdeen Business School  
Level 5  
Garthdee Road  
Aberdeen  
AB10 8QR

Dear Susan Hamilton,

We refer to your letter of date.

I confirm that I intend/do not intend (delete as appropriate) to take part in a Focus Group which is due to be run on Thursday 29<sup>th</sup> April 2004 at the Treetops Hotel, Aberdeen.

Signed,

Student Name

I confirm that I permit/do not permit (delete as appropriate) Student's name to take part in a Focus Group which is due to be run on Thursday 29<sup>th</sup> April 2004 at the Treetops Hotel, Aberdeen.

Signed,

Name of Training Principal

## **Appendix 2**

### **Thank you letter sent to each participant**

Date

SH/ls

Dear,

Focus Group – Aberdeen 29th April

I very much appreciate the time you gave to be involved in the Focus Group last Thursday evening after study block finished for the day. Your enthusiasm and willingness to contribute added richness to the quality of data gathered. In the longer term I would hope that this feedback can be used to help in the training of future CA Students.

I understood from the discussion that you did not want to receive a transcript of the focus group discussion, however, I am happy to give you any information that you might wish. Please feel free to contact me about this research at any time.

Meanwhile thank you for your interest and may I wish you success in your examinations and future career.

Kind regards,

Susan Hamilton  
Accounting Lecturer

## Appendix 3

### Prompt for Facilitator at Focus Group

#### CA Students focus groups meeting to discuss the ICAS Achievement Log Aberdeen 29 April 2004

Prompts for running/facilitating/encouraging active participation:

1. Start with welcome and introductions.
  - i. Names of all participants and their training firm
2. Request agreement to recording of the discussion and at the same time, stress confidentiality of discussion in the room and anonymity of reporting results
3. Reiterate the aim of my research, which is to understand the relationship between the completion of the Achievement Log and the development of the professional identity of the CA Student.
4. Start off the discussion with:
  - o What is it like to train as a CA?
    - What is the roll of the AL in this process?
    - How do you understand the development of your professional identity/ies?
    - Can you liken your developing professional identity to anything?
    - If CAs are animals what type are they?
5. To develop the discussion:
  - o How do you feel about the AL?
    - How significant is the AL to you?
    - What does it achieve for you?
    - What do you think it is trying to achieve?
    - What is the power of the AL? Does it have any?
  - o How does the completion of the AL assess the development of the competencies?
    - How do you prove a particular competency?
    - How do you approach the completion of the AL?
    - Who is involved in helping you develop the competencies?
6. Close the discussion with thanks and the offer of feedback.

## Appendix 4

**Categorisation of Animals Offered by CA Students to Hunter/Gatherer and Loner/Group behaviours.**

| Animal         | Hunter | Gatherer | Loner | Group | Reference |                     |
|----------------|--------|----------|-------|-------|-----------|---------------------|
|                |        |          |       |       | TPS       | TPE                 |
| Cow            |        | X        |       | X     | TPSM(1)/E |                     |
| Elephants      |        | X        |       | X     | TPST/G    |                     |
| Hawk           | X      |          | X     |       | TPST/G    |                     |
| Lemmings       | X      |          |       | X     | TPSM(2)/E |                     |
| Monkey         |        | X        |       | X     | TPSL/G    |                     |
| Owl            | X      |          | X     |       | TPSL/A    |                     |
| Sheep          |        | X        |       | X     | TPSB/G    |                     |
| Snake          | X      |          | X     |       | TPST/G    |                     |
| Tiger          | X      |          | X     |       | TPSM(2)/E |                     |
| Beavers        |        | X        |       | X     |           | TPEL/E              |
| Bird           | X      |          |       | X     |           | TPEL/G              |
| Chameleon      | X      |          | X     |       |           | TPEB(1)/G           |
| Cheetah        | X      |          |       | X     |           | TPEB/E              |
| Eagle          | X      |          | X     |       |           | TPEM(1)/G           |
| Farm<br>Horses |        | X        | X     |       |           | TPEB/E              |
| Giraffe        |        | X        |       | X     |           | TPEB(2)/G           |
| Hedgehog       | X      |          | X     |       |           | TPEM(2)/G<br>TPEL/E |
| Lion           | X      |          |       | X     |           | TPEM(2)/G           |
| Meerkat        | X      |          |       | X     |           | TPEL/E              |
| Stork          | X      |          |       | X     |           | TPEM(1)/G           |
| Tortoise       |        | X        | X     |       |           | TPEM/E              |

The categorisations were made with reference to the Encyclopaedia Britannica Micropaedia (University of Chicago 1992)

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