Learning During the First Three Years of Postgraduate Employment – The LiNEA Project

Interim Report for ACCOUNTANCY

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Executive Summary

Introduction

This report on the learning and development of trainee accountants covers the first two years of a four-year project funded by the Economic and Social Research Council’s Teaching and Learning Research Programme. Its findings are based on evidence collected from fourteen trainee accountants in their first year of training and from some of their mentors and managers. The main themes have been selected in order to facilitate discussions about the progress of the research with our employer partners and professional associations. These will include considering any changes they might wish to take forward on the basis of the data and how the research team might assist in monitoring such changes.

The aims of the whole project are first to identify:
- what is being learned in the workplace?
- how it is being learned?
- the factors affecting the level and direction of learning;
and second, to investigate the use and extension of prior knowledge and general skills brought into employment from higher education and other life experience.

Its objectives are:
- to contribute to evidence-based practice in the management and support of new trainees;
- to expand knowledge of informal learning in “apprenticeship” and other workplace contexts;
- to develop understanding of the transition from higher education into employment.

Research Methods and Sample

This report relates to fourteen graduate trainee accountants, who are pursuing a qualification with ICAEW. Details of the sample are given on page 10. Data was collected by a combination of observations and interviews. After initial telephone contact, trainees were observed at work for a two-day period, normally on client premises, and interviewed by the researcher at the end of that period. In total fourteen managers and/or mentors were interviewed and asked about their roles in relation to supporting new trainees, their expectations of staff at this stage of their career and how they assessed their progress.

Findings

Transition

The transition from University into a full-time career was generally found to be quite challenging. The majority had moved their place of residence and were trying to develop a social life in a new location. Only two trainees had previous experience of accounting, so orientation to the new job was important. This involved learning to operate in three different contexts: their employer’s home office, clients’ premises and the “college” where they received their formal preparation for professional examinations and faced the immediate challenge of being dismissed if they failed to pass. However, five factors eased this transition for most trainees:
- a sympathetic work environment where they were welcomed by colleagues and managers and easily made friends;
• working alongside trainees only a year ahead of them, who still remembered what it was like when they first started;
• bringing learning skills and orientations with them from University that enabled them to take advantage of learning opportunities;
• the authentic experience of working directly with clients;
• sufficient self-confidence to carry them through the first two or three months, when they had to persist in asking their new colleagues elementary and naïve questions in order to contribute, learn and survive in an audit team on client premises.

Given that they worked in several small audit teams and started without any specialist knowledge, difficult experiences were not uncommon but only rarely had a lasting impact. Most trainees were very positive about their early support, but still felt that others with less confidence might not have survived.

Trainees also came to appreciate that, whether or not they were feeling confident, it was important that they should appear to be confident when dealing with clients; because the way they presented themselves would affect the confidence that others had in them. Clients in particular would notice the clothes that they wore, the way that they spoke, and the degree of professionalism that they displayed in their work. Their ‘real’ self-confidence increased with asking questions, learning and the experience of actually doing the job.

**Working arrangements**

Working arrangements for audits provide an excellent learning context for first year trainees. Most of the work is conducted in small teams that offer good opportunities for developing supportive inclusive relationships with trainees, especially when working to tight deadlines when any kind of help can ease the pressure. Their learning is strongly guided by the structure of the audit process itself, in particular by:

• the audit of the previous year;
• the current audit file under construction;
• the ‘tests’ (or protocols) devised by more senior managers in the office, selected for that particular client and provided in electronic form to the audit team.

What this structure enables is the early allocation of simple tasks under close supervision, followed by gradual increases in the complexity of task, the amount of work that can be delegated at any one time and the level of independent responsibility taken by the trainee. As a result trainees became net contributors to their teams within a couple of months, which was highly motivating for them and accelerated their inclusion.

Seniors are responsible for instructing the trainee and explaining how to do the tests, and they use a combination of coaching and referring trainees back to the files. Not all trainees felt that this balance was right in the early stages, but the majority were positive about the amount of early support they received. Further support and orientation to the process was sometimes provided by a debriefing session at the end of an audit.

Problems can arise if the allocation of work restricts a trainee to aspects they have already mastered, though even then the change of client gives it a different gloss; or if the planning or organisation of an audit leads to unnecessary work being done, or work having to be repeated when new information comes to light. Such occasions may be shrugged off or even treated as learning experiences, if they are rare, but become a major source of frustration if they happen too often.
What is learned and how?

Some specific aspects of accountancy were learned early on, such as terminology, double-entry book-keeping, how to write accounts, legislation, taking minutes and how to read and understand tests and audits. Many of these were learned during their formal preparation for professional examinations but tended to be forgotten if they were not used in practice fairly soon. Employers provide manuals and reference books but trainees make little use of them, as they usually find it quicker to ask someone else.

Nevertheless, trainees already possess learning skills acquired in higher education; and they bring qualities of inquiry, reflection and analysis to successful learning. Thus they learn to assess what is needed in a situation, to use the briefing and documentary support provided by colleagues, and to learn from their mistakes. Trainees realised that they had a responsibility to help themselves when they could. However, often asking a colleague would be preferable to trying to look something up. Making notes was seen as a sensible way of remembering what questions to ask, without disturbing colleagues who were concentrating on their work. Previous questions could be used for reference and clients themselves could provide useful information. It can be difficult when colleagues are less friendly, and trainees realised that they had a responsibility to be assertive and not be shy.

What was learned began with developing and sustaining good relationships with colleagues and clients, and a growing understanding of audit products and processes, then continued with understandings of teamwork and of how a range of businesses operated. Sometimes they commented on their steep learning curve and their explicit progress; but they also made reflective comments on implicit learning when they suddenly became aware that they were thinking and acting rather differently. This learning tended to be attributed to observing more experienced colleagues in action or to participation in activities they were only beginning to understand. In general they recognised that listening to conversations between more experienced colleagues could be useful and that observing and copying, or occasionally avoiding, the way that others operate was an important part of learning how to work in an organisation.

Feedback and Progression

While a sense of progression is closely linked to recognition of learning, it is possible to know that one is learning without knowing that one is making good progress. How does one trainee’s progress compare with that of other trainees, present and past? Making such comparisons depends on getting feedback that extends beyond immediate actions to make general normative judgements about a person’s strengths and weaknesses. It is useful to distinguish between quick feedback on performance that supports learning how to do particular tasks, and a more deliberative feedback on general progress.

On the whole, the structure of auditing favours the provision of quick feedback on performance, which is best given by people present at the time. Most trainees got very good feedback on the job, but this was rarely put into a longer term perspective. Hence clues about general progress were usually indirect, such as the level of responsibility they were given and whether they were allocated challenging tasks; and these could be attributed to other factors such as the disposition of the manager or the skill mix of the audit team. We found that the appraisal system rarely seemed to meet their expectations, and many trainees expressed concern about the lack of feedback on their general progress and their limited access to external perspectives of their overall strengths and weaknesses.
Factors affecting learning in the workplace

From an employer’s point of view, understanding the factors affecting learning is particularly important, because it suggests ways by which changes might enhance trainees’ learning. The model developed by the project identifies three main learning factors and contextual factors that influence these learning factors. In each case one factor relates to individual trainees, one to the work and one to relationships in the workplace (see Table 1 below).

<table>
<thead>
<tr>
<th>Learning Factors</th>
<th>Context factors</th>
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<tbody>
<tr>
<td>Individual</td>
<td>Confidence and commitment</td>
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<tr>
<td></td>
<td>Individual participation and expectations of trainees’ performance and progress</td>
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<tr>
<td>Work</td>
<td>Challenge and value</td>
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<td></td>
<td>Allocation and structuring of work</td>
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<tr>
<td>Relationships</td>
<td>Feedback and support</td>
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<td></td>
<td>Encounters and relationships with people at work</td>
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</table>

Our evidence confirms that both confidence in one’s ability to do the work and commitment to the importance of that work are primary factors that affect individual learning. **Confidence** depends on the successful completion of **challenging work**, and that in turn may depend on **informal support** from colleagues, either while doing the job or as back up when working independently. Indeed the willingness to attempt challenging tasks on one’s own depends on such confidence. If there is neither any challenge nor sufficient support to encourage a trainee to seek out or respond to challenge, then confidence declines and with it the motivation to learn. **Commitment** is generated through social inclusion in teams and by appreciating the **value of the work** for clients and for themselves as novice professionals. Concerns about career progress that arise from inadequate feedback of a normative kind can weaken motivation and reduce commitment to the organisation. Both commitment to learning and confidence affect the extent to which early career professionals are proactive in taking advantage of the learning opportunities available to them.

The allocation and structuring of work is central to trainees’ progress, because it affects both (1) the difficulty or challenge of the work and the extent to which it is individual or collaborative, and (2) the opportunities for meeting, observing and working alongside people who have more or different expertise, and for forming relationships that provide feedback and support. Over time, trainees are expected to extend their competence by performing similar tasks in a wider range of situations, to deepen their expertise by dealing with situations of increasing size and complexity, and to expand their capability by learning to do new tasks or to take on new roles. Trainees are more efficient on tasks where they already have enough experience, but also need to be involved in a wider range of tasks in order to extend their experience. Thus managers have to balance the immediate demands of the job against the needs of the trainees as best they can.

Working in a team towards a completed audit to which all contribute, and involving close relations with client staff that are affected by the conduct of all team members, confers the following advantages for learning:
• Trainees are valued for their individual contributions;
• What they do is clearly significant both for the final product and for continuing good relations with their clients;
• There are many opportunities for learning through getting feedback on their work, being initiated into the complexities of the audit process by good on-the-spot supervision, and peripheral participation in activities for which they have not yet acquired the necessary competence.

Completing team projects to tight deadlines requires a high level of collaboration, and this increases employees’ commitment to their colleagues and to their work. As a result trainees both see the value of their own work and become valued by senior colleagues, with a consequent increase in confidence and commitment to further learning.

The nature of the tasks for which a trainee is given responsibility may provide a proxy indicator of their progress, but the changing membership of audit teams means that few managers, if any, see their performance changing over time. This raises the question of who is in a position to appraise the trainees, and to give them the clear feedback they are seeking about the extent to which they are meeting their employer’s expectations. Hence, while the structure of the work provides an excellent context for learning support in the trainees’ first year, giving them periodic appraisals of their progress presents a considerable challenge to their employers.

Conclusions and areas for discussion

Relationships at work

Good relationships at work are vital for learning. Most of the evidence we collected on relationships was very positive, but there were some exceptions. Hence it is important to keep an eye on this aspect of work, to give it attention in the appraisals of both qualified and trainee accountants, and to assist managers in addressing relationship issues as and when they occur.

Allocation of work

The allocation of work to trainees can be made at several levels:
• management decisions to include them in particular audit teams;
• allocation of duties by those “in charge” on client premises;
• delegation of tasks or bits of task by the person they are working with.

Progression in their first year requires that trainees:
• develop relationships and ways of working with colleagues and clients;
• gradually increase the size and complexity of the tasks they undertake;
• gradually widen their experience of working with different types of client and different kinds of audit;
• gradually increase their capacity to work more independently.

Given the exigencies of completing each audit on time with the people available, it was not always easy for those “in charge” to find the right balance between challenging work and more mundane tasks for every trainee. However, most trainees reported experiencing a reasonable balance of activities for most of the time; although there were exceptions. This raises two questions:

1) Who is expected to be aware of whether a particular trainee feels overloaded or under-challenged?
2) What responses are available when trainees express these concerns?
Another aspect of the allocation and structuring of work is the creation of learning opportunities that arise from working alongside more experienced colleagues.

Feedback on performance and feedback on progress

We found it useful to distinguish between feedback on performance, which is best given during or soon after an audit while the trainee’s memory of their own performance is still fairly fresh; and feedback on general progress, which requires a normative judgement based on employers’ expectations and experiences of trainees. Most trainees reported getting good feedback on their performance most of the time, but few reported getting good feedback on general progress. We suggest that the problem of inadequate feedback on general progress reported by many trainees is created by the way the system works rather than the dispositions and capabilities of trainees’ official appraisers. We think it might be helpful if the system for providing trainees with feedback on their medium term progress were to be reviewed in the light of our evidence, taking account of both the information needed by appraisers and that which is readily available. Are there other methods of collecting evidence and providing feedback that have not yet been considered?

Forms of support for trainees

Support for trainees within audit teams is usually very good, but needs light monitoring to pick up any problems. In the wider context of their work trainees’ needs for support may include:

1) Progression in the medium term, perhaps monthly on arrival and over longer periods after that.
2) Sufficient provision of appropriate learning opportunities and support.
3) Resolution of problems that create barriers to learning, such as workload, difficult relationships and the micro-politics of the workplace.
4) Ethical and other professional issues; incidents giving rise to strong emotions that need talking through; development of professional identity.
5) Assistance with making connections between the formal training for professional examinations and ongoing workplace activities.

The issue of progression becomes more complex as trainees develop their capabilities; and it would be helpful if there were lists of various aspects of capability that could be given greater attention at particular stages in a trainee’s progress, and some sense of a progression model for each aspect. This would enable self-assessment and peer assessment to be used and discussed at progress meetings. The project team has developed various generic lists of professional capabilities that might provide a useful starter for this process.

The provision of appropriate learning opportunities and support is a management function that should be closely linked to aiding progression; because reviews of progression need to be fed back into the allocation of work to ensure that (1) the totality of each trainee’s learning experiences provides the right balance for their learning needs and (2) each trainee gets the right support for any identified learning priorities. Hence the person who reviews a trainee’s progression needs to be someone who can negotiate on the trainee’s behalf with those responsible for the allocation of work.

The resolution of problems might also be considered as a management responsibility; and again some advocacy might be needed. The person undertaking this support role would need to be acceptable to the other managers.
Introduction

This report on the learning and development of trainee accountants, together with two parallel reports on graduate trainee engineers and newly qualified nurses, covers the first two years of a four-year project funded by the Economic and Social Research Council’s Teaching and Learning Research Programme. These three professions have been chosen because they play key roles in the UK economy and public services and they use contrasting approaches to professional formation. Trainee accountants and engineers are formally contracted trainees and as such, have systems of organised training support. Newly qualified nurses start full-time work with greater practical experience than accountants or engineers; but their still substantial learning needs may be neglected.

The findings of this particular report are based on evidence collected from trainee accountants in their first year of training and from some of their mentors and managers. The main themes have been selected from the data in order to facilitate discussions about the progress of the research with our employer partners and professional associations. These will include considering any changes they might wish to take forward on the basis of the data and how the research should monitor such changes.

The aims of the whole project are: to identify what is being learned in the workplace, how it is being learned, and the factors affecting the level and direction of learning, as well as the use and extension of prior knowledge and general skills brought into employment from higher education and other life experience.

The objectives of the project are to contribute to evidence-based practice in the management and support of new trainees; to expand our knowledge of informal learning in “apprenticeship” and other workplace contexts; and to develop our understanding of the transition from higher education into employment.

Theory and Methodology

Eraut et al’s (1998) study of mid-career professionals provides a conceptual and methodological platform for this research. The project’s methodology addresses the problems of accessing information on what people need to know at work. Chief among these problems are:

- Only knowledge acquired in formal educational settings is easily brought to mind, articulated and discussed;
- Tacit, personal knowledge and the skills essential for work performance tend to be taken for granted and omitted from accounts;
- Often the most important workplace tasks and problems require an integrated use of several different kinds of knowledge, and the integration of those components is itself a tacit process.

These constraints affect people's awareness of learning and their ability to recognise and articulate their personal knowledge and understanding which enables them to think and perform at work. Therefore the more researchers are able to ground conversations with informants in the actuality of daily working life (tasks, relationships, situational understandings, implicit theories etc), the greater the chance of eliciting information about the full range of what is being learned, how it is learnt, and the factors which affect learning, especially the informal learning of key skills such as team working (Miller et al. 2001).
Trainee accountants are expected to take professional qualifications involving assignments and examinations, as well as engage in learning on-the-job. Hence engagement in off-the-job learning activities is an integral part of their contract; and it is appropriate to use the same four structuring dimensions for both types of learning context. These are:

1. The nature, range and structure of work activities
2. The distribution of work activities between people and over time and space
3. The structures and patterns of social relations in the workplace
4. The outcomes of work and learning, their evaluation and the attribution of credit/praise or blame.

Further discussion of the relationship between learning and the workplace context is provided in Section 7 of this report.

Research Methods

Recruitment of the Sample

Several accountancy companies were chosen to reflect a wide range of workplaces. Rather than include the Big Four, it was decided to concentrate on the next size of organisation. Despite some problems in making contact with the relevant personnel, two medium-sized companies, one public and one private, agreed to take part in the project. Meetings took place with senior staff, including Training Managers, and subsequently meetings were set up with the trainees. Two other trainees, working in separate private organisations, agreed to join the project. Managers and mentors associated with the accountancy sample were recruited through the organisations concerned.

Sample of Accountants

Our initial aim was to recruit 30 graduate accountants to the Project. However, owing to several types of problem, we had to be content with seventeen. Of those, two were latecomers and the interviews have not yet taken place, and one has been excluded from this report as s/he works in the accountancy department of a large company under rather different circumstances from the other participants, and is pursuing a qualification with CIMA rather than ICAEW. Other firms who initially consented to join the project withdrew, giving reasons such as the internal restructuring of the training department, concern that clients might be worried about our researcher breaching confidentiality, and concern about too much time being taken up by observation and interviews. Hence this report relates to fourteen graduate accountants, whose general characteristics are summarised below.

<table>
<thead>
<tr>
<th>Number of Participants</th>
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<tbody>
<tr>
<td>Male</td>
<td>11</td>
</tr>
<tr>
<td>Female</td>
<td>3</td>
</tr>
<tr>
<td>Length of time since started work at first visit</td>
<td></td>
</tr>
<tr>
<td>2-4 months</td>
<td>6</td>
</tr>
<tr>
<td>5-7 months</td>
<td>4</td>
</tr>
<tr>
<td>8-11 months</td>
<td>4</td>
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<tr>
<td>Age Group</td>
<td></td>
</tr>
<tr>
<td>21-22</td>
<td>6</td>
</tr>
<tr>
<td>23-24</td>
<td>4</td>
</tr>
<tr>
<td>25-27</td>
<td>4</td>
</tr>
</tbody>
</table>
Sample of Managers and Mentors

For each trainee accountant a manager and/or mentor were sought for interview during the workplace visits. Because of the constraints of time, and working on clients’ premises, it was not always possible to carry out such interviews. In total 14 managers and/or mentors were interviewed and asked about their roles in relation to supporting new trainees, their expectations of staff at this stage of their career and how they assessed their progress.

Collection of Evidence

Data was collected by a combination of observations and interviews. After initial telephone contact, trainees were observed at work for a two-day period, normally on client premises, and interviewed by the researcher at the end of that period. During this observation period the researcher shadowed the graduate trainee and took detailed notes. Interviews lasted from 30 minutes to 1 hour depending on the time available. Trainee accountants were asked questions relating to their experiences in their first job. These included the change of role from student to employee, the support they received and felt that they needed when they started work, their working context and how they organised their own work.

Managers and mentors were asked about their roles in relation to supporting new trainees, their expectations of staff at this stage of their career and how they assessed their progress.

Confidentiality

All respondents were assured that their identities would be protected by the researchers; and details of procedures to implement that assurance were given to them. In accordance with this undertaking we have used gender neutral language throughout this report. Moreover, although we have attached code numbers to quotations to indicate the range of evidence cited in each section of the report, we have used different code numbers in each section to avoid any inference of identity through examining several quotations from the same source. After each code number we indicate how many months the trainee has been in post.
Findings

1. Antecedents

Degree courses

When accountancy organisations employ new trainees, they do not necessarily expect a degree in accountancy. Indeed, one employer suggested that a degree in accountancy is a hindrance rather than a help. Apart from the two who had studied Accounting, our participants accepted that their degree courses were not directly useful in their work as accountants. However, several pointed out that their discipline, which included Physics, Engineering, Biology, Geography and Social Science, had been indirectly useful: ‘you need to have a curious mind ... and to be looking for patterns ... you are gathering a lot of information together and then quite often with jobs you are gathering bits of information from here and there and putting and piecing everything together. So although it is not directly relevant I think just the general life skills that I learned from there I can apply to this.’ (A7:7mths)

There may also be some similarity in the methods: ‘the way we do audit is very test based, so ... you are picking a sample and then doing a test on it and writing it up. So I suppose the way we write up our science experiments is the same as writing up audit tests, where you have that aim, methods, results and conclusion.’ (A10:8mths) Clear, concise writing was important to ensure that ‘someone who has not worked on the section is going to understand what you are talking about.’ (A10:8mths) One trainee was observed reading through the previous year’s audit, and said that at university s/he had appreciated ‘actually having to go and learn for yourself ... especially in the third year, it was very much self directed learning ... you can see I picked up the audit work from last year and I was just going through it and seeing what they had [done]. It was just a question of knowing where you should look.’ (A15:3mths)

Although the main degree course content might not have been relevant, it had sometimes included useful modules, on business-related topics. One trainee referred to a course on ‘International Financial Markets, which introduced me to things like derivatives.’ (A9:11mths) Some background in economics was also found to be ‘a useful basis for a lot of things and ... it can only help with accountancy ... Eventually when you’re planning an audit you have to take into account the ... economic situation of whatever you’re auditing ... economics gives you a framework of thinking about things that is quite useful in everything else.’ (A12:2mths)

Work experience

All the trainees had had some work experience, mostly in jobs such as bar work and supermarkets, but some had had more responsibility. Many considered their work experience useful, even if it was not related to accountancy, ‘I did have a lot of experience with managing other people, with other projects, preparing budgets, presenting budgets for approval, [etc.]’ (A6:3mths) There was an advantage in having previous work experience in large companies: ‘you are more prepared than someone who has not had a job in a big company or a corporate job because the working environment is a lot different.’ (A7:7mths) Work experience, ‘helped a great deal just in terms of working in small teams and being able to get work done, rather than relying on other people to provide you with the basic data.’ (A8:10mths) It was also, ‘useful in ... that you get to know how a work place functions [and] useful in terms of getting team work experience.’ (A8:10mths) Work experience in accountancy was particularly advantageous as ‘It ... helped me settle in quite quickly here I think, because I was introduced to how things are laid out and what is done and ... here we do things in, I’d say, a lot more detail with all our analysis work. So ... it set me up but I think I would have still had to learn
things.’ (A19:7mths) One trainee had been on the receiving end of audits several times in his/her previous work experience, ‘having pulled the wool over auditors’ eyes in the past I’d like to think I can spot a trick or two now … having tried all sort of tactics to be evasive and difficult I think I can recognise those characteristics more easily and people are more detectable.’ (A14:5mths)

Choice of career

Trainees were attracted to accountancy for a number of reasons. Some were advised by careers consultancy, others were attracted by the mathematical side of the discipline. Yet others were unsure what they wanted to do eventually, but ‘I knew it would give me a good … background in anything that I wanted to go into in the future. And having the … ACA qualification behind you … you can go into any … financial job you want with that and it doesn’t … restrict you in any way … I always wanted to get a qualification … because I think these days that [it’s] fairly important … for going anywhere in the future.’ (A11:9mths) Another pointed out that, ‘I thought that accountancy might be quite interesting [and] give me the opportunity to get a general business qualification which I could use in different aspects of business. I wasn’t really sure that I wanted to be an accountant for ever but it certainly is a good opportunity to get some good work experience and then maybe … decide what I want to do.’ (A15:3mths)

Several who worked in the public sector mentioned that it was an inducement for them, ‘I certainly don’t have any interest in going to the private sector … I think that value for money work has potential for actually being some use … sometimes I wonder whether the financial audit work isn’t just going through the motions … it’s effectively a rubber stamping exercise … a very prolonged awkward rubber stamping exercise … it doesn’t hold a huge amount of interest for me.’ (A14:5mths)

Generally, they seemed to have been impressed at interview with the employing organisation. Comments were made such as, ‘they were a … nice relaxed company … They … seemed to actually have time for you … I … liked the feeling of, the atmosphere [of] the company.’ (A11:9mths) The opportunity to speak to employees was appreciated, ‘because you ask them questions about what they’ll actually [be] doing day to day and … what were their impression of the other offices … it’s given me an idea of the career paths [that] other people do.’ (A15:3mths) Feeling that the company was the right one for them was an important factor, ‘I felt really comfortable when I came for my interview. I was made to feel quite at ease and I could see there was room to progress.’ (A19:7mths) One in particular was impressed by the member of staff who was responsible for recruiting him/her, ‘In particular, ‘the largest influence was [x] who is the recruitment person. She recruits everyone and she is just, I thought she was brilliant. I mean you have to go by your first impressions of the company [and] she was my first impression of the company.’ (A10:8mths)

2. Transitions

When the first observations took place, trainee accountants had been employed in accountancy for between two and eleven months. The transition from University into a full-time career was generally found to be quite unsettling, although the rewards were appreciated. Apart from a regular salary, trainees welcomed both the challenge of the post and the social life that they found. The work was not always what had been anticipated, but even in a short period of time trainees found that their understanding was increasing.

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1 Associate Chartered Accountant
Starting work in Accountancy

Some had found starting work a shock after leaving University, ‘I was nervous when I started and when I was first at college - it was a complete shock. At the same time as you are trying to settle into a new job you are at college, and they give you exams pretty much straight away. I felt at that point, what have I done, I can’t carry on. It lasted a few weeks and then I started to settle into it and I thought, this is not so bad, I can get on top of it … It is strange at the beginning [after university] suddenly you’re back in a big group of people and are told exactly what to do all of the time, at the bottom again.’ (A8:7mths) Others were more concerned about the practicalities, ‘getting up at nine o’clock every morning was going to be a bit of a shock, but I expected fairly long hours. They haven’t actually been quite as bad as I expected them to be ... from what I’d heard.’ (A12:9mths) Moving to a new job can also involve moving house, ‘it wasn’t too bad ... maybe more so in that I had just moved to London as well. So I actually moved to London the day before I started so there was a bit of a rush ... I was slightly nervous and maybe slightly, well, not excited ... but looking forward to it.’ (A17:3mths)

Despite being ready for work, trainees may find all the changes rather daunting, ‘I felt ready for a full time job ... but at the same time ... I had just moved to London ... I found it quite a lot to work nine to five thirty with forty five minutes to the office, longer if I am out at a client’s, and then do college work on top of that. I have just moved to London so I have got a social life to be getting on with ... part of me was ready for it but I think it has taken me six months to settle down.’ (A11:8mths)

Both nervousness and excitement were experienced by the trainees, and expected as part of starting a new career, ‘I expected ... to meet new friends, get on with people ... [I was] a little bit nervous at the start. I was quite fortunate [in that] I walked in and one of the guys I was at uni with was there ... I hadn’t seen [him] for a year and a half so that made things a bit easier.’ (A12:9mths) Another saw the benefit of a permanent job, rather than the temporary ones that s/he had had, s/he ‘felt very relaxed about it and ... quite excited ... it was nice to start a job ... which would be a bit more challenging and where I have a bit of responsibility ... You know if you’re a temp you can take on responsibility if you stay somewhere long enough, but at the end of the day there’s no real ... onus on you ... you don’t really see any benefit except job satisfaction out of ... doing stuff above and beyond what you need to.’ (A13:2mths) Some had felt relaxed about starting work, especially when they had started in a group of people, ‘everybody was in the same boat and it wasn’t just [myself alone] ... starting in an office it was [a group of] people starting. And you’re always going down to lunch or if not the pub after work.’ (A16:3mths) Despite his/her degree being in a different discipline, one trainee ‘thought to a certain extent that I don’t know anything about accountancy but that is okay because it’s a training post and they will be showing me.’ (A18:3mths)

Expectations of work

Trainees were expecting to work hard, but did not always find that the work was what they had expected, ‘I knew the exams especially would be hard work. I expected it to be far more adding up numbers, certainly that’s involved, but its more interpreting them which is different.’(A9:10mths) ‘Definitely, you think it’s going to involve lots of numbers. And a lot of people have the misconception that you actually produce company accounts, when actually an auditor just checks everything they’ve done. That’s basically what the job is: double-checking everything that that person’s done.’ (A15:5mths) The most difficult thing to learn was not how to do the job, but ‘it is mostly about doing things in an [Organisation] way [here the trainee referred to his/her employing organisation] ... but they don’t actually tell you what the [Organisation] way is. You have got to learn, you have still got to learn, so that is what I am
still trying to get my head round. It is not ‘is this a letter I’ve drafted?’ it is, ‘is this letter I’ve drafted the [Organisation] way? … When I’ve been told to fill in a form, and they say ‘of course if you don’t know how to fill in a form you wouldn’t be here’ and of course I’ve got no idea how to fill in this form.’ (A18:3mths)

Development of understanding

One trainee pointed out the importance of being quick on the uptake: ‘I’d also say you have to be able to pick things up pretty quick like … being able to understand concepts, because accounting is based on concepts I’d say, rather than any kind of revisable learning … It needs to be something that you can pick up … and apply it every time … It’s not a rule – well, I suppose it is a rule but there aren’t fixed ways of doing things everything’s different so … it’s about understanding why things work.’ (A19:5mths) Trainees found that they were working more quickly as experience and understanding increased: ‘the first couple of times they [managers] … give it to you and explain every test to you individually and … exactly what they want you to do. Now it’s just ‘do this whole section’, so it’s … designated in bigger bits.’ (A11:8mths)

There is a variety in the work which trainees were carrying out, ‘I wasn’t expecting to be doing some of the roles that I found myself in. It’s actually a pleasant surprise … I wanted to have a job where I’m working hard but getting a bit of a buzz from working hard for a while … now I’m actually feeling where the situation … is pretty much more comfortable.’ (A7:3mths) Responsibilities for new trainees appeared to be fairly minimal and generally trainees feel confident about their ability to manage them, ‘formally I’m the most junior member on this team and only two months from the start, so I’m basically doing whatever anyone tells me to.’ (A18:3mths) Although trainees may feel intimidated by their responsibilities, ‘once you’ve actually realised how to go about it … you don’t realise how much work you’ve actually done until you’ve actually picked [it] up [again].’ (A16:3mths)

3. Working Context

Accountancy may involve dealing with accounts for business or carrying out audits. In either case, the company must comply with set criteria, some of which have legal status. In order to ensure that these criteria are met, tests are produced by accountants in the company’s home office, using a common software package tailored for each client. The previous year’s files are usually available for reference. The work itself may take place in the home office or on clients’ premises. Planning and organisation are carried out in the former location, along with a variety of mundane tasks which are allocated to trainees, while examination of a client’s documentation may more conveniently take place on the client’s own premises. Seniors are responsible for instructing the trainee and explaining how to do the tests. But as trainees gain experience they need relatively little instruction, and eventually they take some responsibility for devising tests, picking samples and interacting with senior clients. There are always time constraints in accountancy as contracts are costed on the basis of the hours contributed by each team member, including the trainees.

Auditing teams have from two to twelve members, sometimes even more. Trainees can find themselves on a client’s premises with only one senior, but are rarely on their own:

‘Generally speaking I’m not sent to clients alone … I’ve had one exception to that when I have been out to a client on my own, but then there’s always somebody in the office who can assist.’ (A8:3mths)

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2 The term “company” is used to cover both private and public accountancy organisations
Audits can last as little as a week, and the teams may be separately constructed for each audit; so trainees do not often work with the same group of colleagues on consecutive audits. Moreover, trainees have little or no time to prepare for audits, because often they ‘finish one job on Friday, and start the next one on Monday.’ (A11:11mths)

**Working in the client’s office**

One trainee described what would happen on the first day of an audit.

‘You’ll probably come into the office first, pick up all the files and boxes and get the database on your system, go out, meet the client … set up, have a quick conversation with your senior, find out what sections you’re going to work on, pick your first section and then away you go … [You] work through the tests … if you think you need to go and get some documents, go and get [them] … or if you want clarification ask your senior what they think … that would be it really … when … it’s about five thirty and you feel you’ve reached a convenient place to finish, [you] finish and go home and come back the next day.’ (A11:11mths)

Trainees are generally asked to do the simpler tasks, such as ‘standard sections on the balance sheet, which [are] cash and bank, fixed assets, debtors, creditors … they are the easiest sections to understand and the ones with all the substantive testing and going and finding invoices and doing all the agreeing of the documents.’ (A12:8mths)

Time spent travelling to clients could be used productively, ‘often with somebody more senior than me en route [and we would] probably discuss what we are going to be doing that day, what I am going to be doing, who[m] I need to see, meet the people. If it is the first day … find out where we are going to be, if not, head back to our usual place. And then test what you will be doing … you might need to go and speak to someone from the client or you might be analysing some … sample that you have asked the client to get out for you.’ (A18:3mths)

When working in a client’s office, the work would depend partly on the environment:

‘Some clients will give you … all the services you need with a phone and modem points and permanent sockets, and other firms will change you every day … different rooms which is quite frustrating if you’re trying to get through something.’ (A8:3mths)

Clients themselves were generally found to be helpful, although when questions were asked of them, ‘they obviously know … and sometimes expect you to understand what it is as well’ (A11:11mths). It was very dependent upon the individual concerned, and when clients were unhelpful, diplomacy was essential, ‘you have to walk quite a fine line between pushing them enough to get you the information you require and making sure you don’t annoy them … Often the best way to approach it is to ask them … you know this is what I’m trying find out … this is the information you’ve given me … how can I tie these up … so you’re kind of replacing the emphasis on you doing the work rather than them.’ (A11:11mths)

Trainees recognised that neatness and tidiness were important because their work was reviewed by managers, who had to check it and might need to refer back to it in the future. Results also had to be written up clearly so that ‘someone that has not worked on the section is going to understand what you are talking about.’ (A17:3mths).

One trainee explained that the document referencing system in his/her company included the names of those who had seen each document. S/he added his/her name to all documents so had examined in order to confirm that s/he had checked them. Moreover, the system allowed names to be added, but not removed, so it was clear who had seen each document. This helped his/her managers and seniors because: ‘if they know it’s me they have got to pay a bit more attention when they are checking over it. It’s obviously more likely that I make mistakes’. (A9:7mths)

In most teams social interaction with colleagues promotes a friendly atmosphere that encourages trainees to ask questions and to seek help when they are carrying out their work; but when a team is not working well together, or a trainee is left to work alone for long periods, there can be feelings of isolation. Trainees found that they could help themselves by
being organised, not getting flustered, being honest and asking questions when appropriate. They sometimes found themselves hampered by time constraints, frustration with recalcitrant clients and colleagues, and what they saw as others’ lack of organisation. But most of all they found that good communication skills were essential when dealing with both colleagues and clients.

**Working in the home office**

When they are in the home office they are usually engaged in mundane tasks, working for seniors: ‘people coming round trying to find students to do work for them. Sometimes it can be the accounting-related work. Other times it may be slightly more tedious and involve copying or filing of various severity .... sometimes you’ll be in the office because you’re preparing work and you just have tasks to get on with and just deal with.’ (A8:3mths) Another trainee mentioned, ‘accounts work ... accounts jobs normally last a few days, say, so I could be working on the same thing for a few days ... I also do ... it’s like proof-reading someone’s accounts, but because they’re all numbers [a colleague] will read the figures out to me and I have another copy and I read to it check that they correspond before they’re sent out.’ (A21:7mths) The tests were found to be quite straightforward, ‘we just get on with the tests really and when morning ends it’s the afternoon, you just start off at the beginning of a section of a test and just go through all the tests in order.’ (A12:8mths)

On the other hand, there was usually considerable social interaction in the office; and this was appreciated:

‘On a social level you’ve seen yourself it’s a nice firm to work for ... socially I fit in well which although obviously not directly related to the actual job itself has a big impact ... You know if you’re getting on with your colleagues and that’s when you start getting the assistance and you start working well together.’ (A8:3mths) One organisation used ‘hot desking’, while another allocated desks to each trainee. Thus one trainee was always working in close proximity to at least five colleagues who had started when s/he did, and ‘if you just wander down and say hello to them ... it’s quite nice.’ (A17:3mths) A third was working in a team of six, of which s/he was the most junior; and was also a member of a larger, more permanent, group that met weekly, though not usually with everyone present. ‘Everyone talks about what they’re doing specifically and ... what progress they’re making but obviously we all work within ... a hundred foot of each other.’ (A14:2mths)

**4. Feelings about the job**

Working in a professional organisation was found to be very different from being a student at university. Generally trainees found themselves in a sympathetic environment, and were happy because of the friends they made, and the welcoming attitude of colleagues and managers. They appreciated becoming part of a team, particularly when they were noticed and praised by their managers. As time passed, they were aware of being a help rather than a hindrance and felt more confident about admitting that they did not know things, and asking for help. When colleagues were not helpful, trainees felt discouraged. They enjoyed the variety of meeting clients and carrying out work on clients’ premises, but were concerned about appearing foolish, particularly in front of clients. Some frustration was felt about poor organisation, when they perceived themselves to be doing unnecessary work, and they were aware of the pressure of time constraints. Concern was also felt about the examinations, which were stressful in themselves and could lead to dismissal if they were failed. They felt both encouraged and somewhat daunted by their responsibilities and by the challenge of the job.

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3 This group comprised about twenty people at different levels of experience, who all reported to the same senior manager.
Getting to know colleagues

Professional work was experienced as being very different from University. However, professional colleagues were found to be welcoming. One trainee mentioned how happy s/he was in this company, and said that it was primarily because of the people. S/he had immediately made a group of friends in his/her year group with whom s/he could share any problems that arose. S/he was also getting to know the people senior to him/her, ‘I don’t feel scared. They are not scary people any more. They are managers or whatever but I can speak to them and people begin to know you personally. It’s a lot easier to say what you feel or what you are worried about.’ (A10:7mths) Another commented, ‘I found everyone ... in our section is nice, approachable and helpful generally.’ (A15:2mths) Members of his/her department had created a fantasy football league. S/he was particularly impressed when s/he first joined the company and found, ‘when I turned up in our department they’d ... entered me a team in the expectation that I might want to join it so [I] thought it was ... a really nice touch.’

Trainees found that the approachability of colleagues was crucial for their enjoyment of the job, and their ability to learn, ‘in actual fact ... everyone says it’s perfectly okay to say, “look I actually don’t know this, I actually haven’t done this before ... or I have done it before but I didn’t understand it ... Give me some help.”’ (A9:3mths)

You’ll be informed [about] everything you need to know. You won’t be sent there on your own. You will probably be there with someone more senior who will make sure that you know everything that you need to know.’ (A19:3mths)

Colleagues might be unaware of a trainee’s lack of experience, and in one instance, ‘they ... gave me a list of things that needed [to be] done, and I looked at them and I said I haven’t done any of this before, I’ve no idea. So they ... changed their plans slightly and explained a bit more carefully what I needed to do.’ (A19:3mths)

When a senior colleague was less friendly, the trainee found s/he, ‘had loads of questions because it was one of my first jobs and I thought he makes me feel like I am bothering him and that it’s really quite discouraging’. (A10:7mths) In the home office, trainees would often be located near each other. They appreciated being able to confide in colleagues at the same level of experience: ‘It’s very useful to have a sounding board and I suspect that [my fellow-trainee] feels the same way ... so you know it’s just to confirm that any suspicions that you might have that you’re being incredibly selfish, self indulgent, in thinking you should have more attention or something. It’s interesting to hear that someone else has exactly the same thoughts.’ (A17:5mths)

Working with clients

Going out to clients’ premises was generally considered to be an enjoyable aspect of accountancy, ‘a lot of jobs where you’re stuck in one office the whole time you don’t get to go out, you don’t get to speak to the big ... influential people in companies ... Within ... eight or nine months we’re out in different offices all the time speaking to finance directors ... Some of the work can be a bit monotonous ... but I think when you’re actually out on jobs and you’re actually going out and speaking and meeting people that’s when it’s quite enjoyable.’ (A14:9mths) However, one felt somewhat daunted by what was expected of him/her, ‘I feel sort of floundering ... it’s the nature of work that’s strange because you have to almost be an expert on a business organisation [you are auditing]. You are asking things of people in that organisation that do it every day. It’s their job, and you’re expected to know as much as them by the end of the audit, and to be able to check and verify what they’re doing. You’re expected to understand the whole of their work ... it is just the nature of being an auditor and being expected to jump in and evaluate this organisation. And it’s a lot of finding out and not knowing to start off with. Sort of having to work it out for yourself, and that’s what I’d like to
know: what I’m meant to be doing and know what I’m meant to know.’ (A16:2mths) Another expressed a concern that s/he might, ‘go in there [and] make a fool of myself, or come back with a whole load of answers that didn’t actually mean anything.’ (A14:9mths) Previous work experience could help, ‘It’s just the way that you have to talk to people or confidence in talking to clients; if you haven’t spoken to senior people in other places then if you are having to go into a client and say ‘can you tell me what this is, can you get this for me,’ you feel like this little kid who’s just started a job. You need the confidence behind you.’ (A10:7mths)

Some frustrations

Confusion could arise because of inexperience, ‘sometimes it is a little bit frustrating when you are trying to get work done [to obtain] information from clients and they ... are quite slow giving it to you, or don’t give you the correct stuff. And at first it’s a little bit awkward because I want to get used to knowing how organisations work ... [knowing] exactly what you are asking for ... At the moment I’m still not quite sure how some of the places work, so I’m asking for stuff and I’m not even sure if they have it; so we tend to confuse each other often.’ (A19:3mths)

Two trainees in particular felt strongly about a range of issues. They were sometimes frustrated by poor organisation; they felt that they needed more support; they found the range and allocation of work was unsatisfactory; sometimes instructions from one manager were countermanded by another. One voiced his/her concerns, ‘I’d like to have more supervision ... it’s very easy to just drift off and end up doing bits of work that are unnecessary ... I’d like to have more experience in working in different areas around the office. I’d like to see whether my experience of audit corresponds with what’s happening to other people ... I think I need to get a feel for just how these clients work.’ (A17:5mths) S/he mentioned being able to confide in a colleague, ‘It’s very helpful for me to confirm in my own mind that the quality of training that you’re receiving is considerably below the level which we would expect and which would easily be possible.’ A third trainee found that although the company was planning to implement a standard referencing system, at the time of the interview, ‘every senior has their own referencing system, so [on one job] ... I did all my sections and then it turns out that [the senior] had a different numbering system so I had to go through and re-reference everything.’ (A12:11mths)

Challenges

The time constraints were a challenge to which one trainee responded, ‘I like them. I like working to deadlines ... I find it much easier to work to deadlines than to be given a vague task and say yeah get on with it, because I’ll just keep doing it and doing it and doing it and making it bigger and more complex.’ (A11:10mths) However, plans could go awry, ‘There’s a lot of responsibility on you to make sure that ... you keep to [the time scale] [although] sometimes you can’t because unforeseen events crop up, and things appear more difficult than perhaps the manager imagined in the first place ... If that happens it’s your responsibility to make sure the audit senior or the audit in-charge knows that that’s happening and make sure they know why and perhaps solve it some other way. It usually just involves adding more time or making up time in this way. It’s swings and roundabouts I suppose and that’s a key responsibility.’ (A11:10mths)

One trainee felt under-challenged and suffered from boredom: ‘A lot of the work I’ve been doing ... has been ... really dull and repetitive ... I’d be happy if I was doing something a bit more interesting and ... in the long term it will be interesting to see whether you can carry on being motivated. But hopefully you know that won’t be a problem because ... I’ll be doing some ... slightly more interesting work.’ (A15:2mths)
While another had thrived on the early challenges but wondered if s/he could maintain his/her initial rate of learning:

'[It is] just so much more than it was. It's a really steep learning curve and you probably do learn the most in the first six months. Obviously you keep learning, but the amount that I have learnt in this six months, I don’t think I can carry on doing it for the whole three years.' (A10:7mths)

Examinations also present a challenge. They are set by the professional bodies, and must be passed for the trainee to achieve chartered status. It is the policy of some companies to terminate the contract of those trainees who fail their examinations, 'you ... realise ... they will terminate your contract if you do fail your exams ... and you realise ... that your position isn’t assured by any stretch of imagination.' (A18:3mths) Pressure of examinations can have an impact on the experience of work, ‘it’s quite difficult for us having to work [and] do the revision after we’ve had a whole working day.’ (A19:3mths)

5. What is Learned

Technical knowledge

The terminology was found to be one of the most immediate things to learn, ‘you turn up on the first day and they give you a simple job like adding up the accounts, but they don’t call it adding up they call it casting. You’re sitting there going, ‘you want me to programme where?’... but it’s something you pick up fairly quickly I think as you work through.’ (A12:10mths)

Acronyms were also used, ‘within [this organisation] ... everyone uses a huge number of acronyms which ... you don’t need to know them when you start, you can always say ‘well what’s this?’ and ‘what’s that?’ but ... just reading through documents you find yourself turning back to the first page where they’ve got it spelt out over and over again.’ (A16:2mths)

Remembering all the details of form-filling was found to be demanding: ‘all the different forms you’ve got to fill in ... Often the forms are all ... numbered and it’s hard to remember what number goes on which form.’ (A20mths)

Some experience in accountancy is useful, ‘the double entry book keeping I guess is the essential thing you need to know ... [and] there’s ... legislation ... statutory things that you have to know as well.’ (A23:7mths) The most difficult things to learn were considered to be, ‘areas that I haven’t covered before in any of my studies, or ones that I haven’t done for quite a while ... perhaps I’m talking about tax because I’ve just started to do someone’s accounts, and then I started doing working out their tax as well.’ (A23:7mths)

Fulfilling training requirements

In order to fulfil the requirements of the professional organisation, trainees are obliged to attend college, pass examinations and carry out different types of work in the workplace. Trainees and their managers both take responsibility for ensuring that the training requirements were fulfilled. One trainee explained out that, ‘when it comes to the end of my contract they will make sure that I’ve spent a certain minimum amount of time doing audit work [and] a certain amount of time doing value for money work ... you are supposed to flag it up and say I’ve been here six months I haven’t done any value for money yet and they’ll say ‘oh well, do some value for money.’’ (A19:3mths)

Studying at college and carrying out audits were mutually beneficial, ‘as you get more experienced you do more at college, you pick up more of the terms ... because in accounting there’s a few terms that ... were alien to me when I joined and ... you pick up the term, pick up what’s going on.’ (A15:9mths) One trainee, ‘did do a tax module at university but that was in my second year so [you can] easily forget things.’ (A23:7mths)
Understanding workplace norms

It was not only the practical aspects of accountancy that had to be learned, but how to operate in the company. Learning to work in a team was crucial:

*I started thinking I can do things for myself and I am not just an employee I am supposed to be part of a team... I felt before that I was a bit of a tag along, they were the team and I was someone who was learning. Since then I have tried to make sure that I am part of it rather than just an outsider that is trying to learn.*’ (A11:7mths)

Allegiance to the larger “team” of accountants in his/her home office meant being prepared to do mundane jobs like photocopying if that was what was most urgent at the time.

One trainee stressed the importance of understanding the company, as well as appreciating the amount of work involved in studying, ‘you’ve got to realise how much work you’ve got to put in to pass the exams and going to college ...[and] how the organisation you are working in works ... the politics of it.’ (A22:3mths) Another pointed out, ‘I think the biggest thing I learnt in this job is how you relate to other people at work.’ (A11:7mths)

Being organised was another important skill, ‘I think that I could probably get away with being relatively disorganised on a short something, even something that’s as large as this audit (and this is a fairly large audit) for three weeks. Then I will still be concentrating on one particular client for that whole three weeks ... on [this] audit it’s been so fragmented it’s been difficult to get an idea where everything is. That’s where being organised and knowing exactly what’s going on ... really becomes important.’ (A12:10mths)

Developing a professional persona

Trainees also came to appreciate that, whether or not they were feeling confident, it was important that they should appear to be confident when dealing with clients; because the way they presented themselves would affect the confidence that others had in them. Clients in particular would notice the clothes that they wore, the way that they spoke, and the degree of professionalism that they displayed in their work. Their ‘real’ self-confidence increased with asking questions, learning and the experience of actually doing the job.

Development of knowledge and understanding

Some specific aspects of accountancy were learned early on, such as terminology, double-entry book-keeping, how to write accounts, legislation, taking minutes and how to read and understand tests and audits. Many of these were learned at college but tended to be forgotten if they were not used in practice fairly soon afterwards. What was learned at work was very specific at first, then gradually increased in generality and complexity, as trainees’ understanding of their work developed. Several trainees gave quite vivid accounts of this developmental process.

‘At the beginning you’d be given little tests, say, part of a section and you don’t really know what you are doing, you’re just ticking or adding up these things. As time goes on you’re given a whole section so you know exactly what you are doing and why you are doing this and then you get your own little result at the end so you are not just doing little tasks for someone else you are doing your own work’. As his/her experience increased, so did his/her understanding of the results. ‘Now I know if I get a certain result it means this and if I get this result it means something else ... and sometimes a result means there is more work to do or different work to do.’ (A11:7mths)

‘I think at this stage every job I do I gain something from it ... I am still learning even though I am still doing the same sections ... all the companies are slightly different, the way they make
their money, what their debtors do, how they deal with their debtors, the accounting software that they use. It’s all different and every job I go on I learn something.’ (A14:8mths)

As we have already seen in previous references and quotations, trainees also appreciated the opportunity of learning about how organisations work:

‘It’s given me an ... opportunity to see how someone thinks about running a business and ... their views on running businesses. I think I’ve realised that everyone’s going to have different opinions and ideas to it ... but ... a lot of the time we’ll go and speak to the ... accounts department ... and they’ll be the ones that input all the information but it’s interesting hearing from the other side ... that runs everything.’ (A15:9mths)

Thus they came to understand both how their own company worked, and how business in general operated. One trainee had been working on a longer audit, and said that s/he had had:

‘I suppose [a] localised view of the task ... I knew what the objectives in my particular areas were and how to go about them. Now I’ve got a more rounded view. That’s not just because of the task, that’s because effectively I’ve been doing that job ever since I started so I’ve gained a lot of experience from other areas that has fed back on to that task itself.’

S/he emphasised the need to have an overall view of an audit, and that sometimes s/he had not realised which parts were particularly important until halfway through. In that case, clients could provide insights:

‘I’ll be aware that something is perhaps not working properly but I won’t be worried about it as a priority. [The client will] bring it up a couple of months later and say ‘you haven’t mentioned that, you know, we didn’t know anything about that.’ So I think that’s given me the impetus ... to look at the big picture and keep that in mind and make sure that you know that’s what you’re working to, and make sure the client knows that’s what you’re working to as well.’ (A12:10mths)

Another form of progression was to take more responsibility for the simpler audits. One trainee was observed on a day when s/he was, unusually, working alone at a client’s office. S/he explained that this was such a small audit that s/he had been given the responsibility of writing some of the tests that had to be carried out, and of dealing alone with the client. Sometimes considerable responsibility is given, ‘for a lot of the [auditing] work I’ve been doing recently it has been very much left to me to design the procedures ... for performing the audit. So to that extent I suppose I do have a fair amount of discretion.’ (A18:5mths) Another described how s/he had led the final project meeting held by the team for a particular client, because s/he had done so much of the work, ‘I didn’t ... actually do everything, the whole audit, [but] more or less everything.’ (A21:3mths) S/he felt confident about fulfilling his/her responsibilities, ‘fine, necessary experience, very boring actually, necessary but tedious.’

6. How is it learned?

Learning can be a difficult process to describe. Sometimes one is very conscious of being engaged in learning; sometimes one only becomes aware of having learned something when, on reflection, one recognises that one is thinking or acting rather differently and therefore must have learned but cannot easily attribute that learning to any particular set of activities:

‘I know things have changed the way that I think ... it’s mostly how people react with each other that are a year ahead ... and the way that they work together.’ (A12:7mths)

‘Every audit you go on you will have picked up things cumulatively from all the other audits you’ve been on. So if you come across that section again you might think ‘last time I had to dig out that as well as that’, and cross-reference that back. So if you just took two snap shots, one of when you start and one of now, your work would be completely different. But rather
than being one specific incident ... it’s more cumulative ... especially as the jobs are pretty short.’ (A14:11mths)

This section is organised along a continuum of learning modes from learning that is formally organised and scheduled to learning that is such a natural part of one’s work and informal relationships within the workplace that support for it is spontaneous and often unrecognised.

**Formal training**

Passing their professional examinations is a major preoccupation for accounting trainees. In many organisations those who fail their first examination, often taken within a few months of starting work, lose their jobs before they can take up the opportunity of a retake; and this happened to one member of our sample. Formal training for these examinations is usually conducted through private training companies whose contracts with the accountancy firms are only renewed if their comparative performance is positively evaluated. Attendance is mainly by block release, and is referred to by trainees as “going to college” Trainees are also expected to devote considerable time to independent study during periods of block release leading up to professional examinations.

Despite the demands of studying while being in full-time work, trainees generally appreciated their college courses. One trainee said that it was ‘fantastic ... the teachers that we have just want us to pass the exams first time, but they are very prepared to give you all the help that you need to pass.’ (A15:8mths) Another, who had been observed looking at a set of accounts, explained that s/he would learn from college, ‘what all the bits of those accounts are ... I’ve done a week on book-keeping ... and now I have at least a much better understanding of what it all means. When I turned up I ... had an idea of what an asset and what a liability is, but now I look at most of the things in the accounts and I know vaguely what they are. And after ... another week of book-keeping, and then eventually exams which will involve a lot of revision, I’m sure that will improve. In terms of non college things I just pick things up on the job really.’ (A17:2mths) College work, ‘will give you the background and ... how you do things,’ but ‘on the job training [is] ... where you get the best experience.’ (A16:9mths)

Some aspects were less useful, ‘they gave us a training course in Word but that was a complete waste of a week. They did not really teach us anything helpful whatsoever.’ (A15:8mths) Employers also provide a certain amount of formal training themselves: ‘We go to ... seminars regularly and we are updated ... it is something that we do as an office ... as a firm ... and we sometimes have videos that update us on accounts and tax and [so on].’ (A24:7mths) One trainee explained that when the new graduates first started working in his/her company the in-house training that was provided was pre-arranged. However, in the future training would be more flexible, and trainees would be invited to sign up for courses.

**Documentary support**

Manuals and reference books are also provided by employers, but were not found to be very helpful, ‘[There’s] an audit manual which gives you guidance on how to do all of the tests but when you first join it’s not a lot of help because you don’t understand the words ... the only learning at all really is [from] the people.’ (A12:7mths) A particularly important feature of accountancy, however, is the high level of support embedded in the way the work is structured. Although it takes time for new trainees to find their bearings, they soon recognise the significance of the structure provided by:

- the audit of the previous year;
- the current audit file under construction;
- the ‘tests’ (or protocols) devised by more senior managers in the office, selected for that particular client and provided in electronic form to the audit team.
Coaching

Seniors are responsible for instructing the trainee and explaining how to do the tests; and they use a combination of coaching and referring trainees back to the files. Not all trainees felt that they consistently got this balance right in the early stages:

“You are thrown in at the deep end … I had done no reading at all and the work that you do at college doesn’t really relate to your work at that point … you say I don’t know how to do it and they [seniors] say have a look at what they did last year’. (A12:7mths)

But the majority were more positive about the amount of early support they received:

“I only just knew what a debtor was when I went to them [the seniors], and they sat down and just talked through the test and ... how they’d do it, and you went off [and] got all the information ... tried it out yourself and then, any problems [take to the senior] ... I almost had to be talked through the first few things when I was doing it … once you’ve done it once ... even though each company does things a bit differently you don’t need nearly as much help ...the second time you do it.” (A16:9mths)

Explanations of a similar nature were provided by a debriefing session at the end of an audit. One trainee found the subsequent explanation and discussion very rewarding: ‘You know I’ve had time. I’ve sat down with the senior and he’s explained these points to me ... we didn’t have time to discuss it at the time, at the clients ... And that’s preparation ... for when I find myself on jobs in future.’ (A11:3mths) In contrast, one trainee thought that some aspects were over-explained, ‘work that you ... do in the office is pretty well explained to me beforehand really. In some ways [it is] even over-explained in that ... it doesn’t involve much thought yourself the first time so it’s quite easy to forget, whereas if you ... have to work out yourself you might actually remember it a bit longer.’ (A21:3mths) Since they were not discussing the same events, we cannot assume that this was a difference of opinion between trainees.

Trainees’ learning skills

Graduates are, by definition, already skilled learners. They bring qualities of inquiry, reflection and analysis to successful learning. One important skill, that of assessing what is needed in a situation, was simply taken for granted by this trainee:

“You know what things you need to do to do something well; you know what sort of level you need to get at, what is expected of you and what is more than is expected; so you know what to aim for and what to build on; also what seniors are grateful for, what kind of things can help them out if you offer to do some of the mundane jobs.” (A12:7mths)

Another trainee was equally quick on the uptake when s/he explained how s/he used the briefing and documentary support provided by his/her manager.

‘[He] just explained some of the basics ... then when you actually read through the file it becomes fairly self explanatory what they’re doing ... the whole point is you aren’t supposed to do anything complex ... you’re supposed to ... split it into ... self explanatory notes because ... someone will come after you and look at what you’ve done and [needs to] understand [it]...[A file is] only for guidance ... you quickly learn what’s useful and what’s not ... if I was to do this again ... It’s taken me four weeks to do this. I could probably do it in three now because ... I would now know there’s not actually a problem in that area or there is a problem in that area ... a lot quicker. (A20:3mths)

A third commented that written information did not provide everything, ‘it was very good at telling us what we needed to obtain but not very good at telling us how we were going to obtain it, so again that was very much learn by finding out, by trial and error.’ (A13:10mths)

An example of this ability to learn from mistakes was given by another trainee’s description of an occasion when s/he was flustered while dealing with a client. S/he considered that the most important factor was to plan well:
‘Go in there knowing what you want to ask and the information you want to receive back off them ... The problem I probably had was that I took too much stuff, sort of bits of paper, in ... so I was fumbling about for a while and then you get flustered ... You should definitely sort out what you’re going to say and how you’re going to go about it.’ (A16:9mths)

Reflection on one’s own performance was also helpful for good progress: ‘From my point of view ... I thought I’d take a look at it and say well why do I fall short? Why was I lacking? What questions should I have asked? I learned from that experience of working what was expected.’ (A11:3mths)

**Asking questions**

Trainees realised that they had a responsibility to help themselves when they could. However, often asking a colleague would be preferable to trying to look something up, ‘there might be other resources but ... compared to just ... talking to whoever’s asking you to do whatever you’re doing ... it would be hugely like a huge waste of time basically to try and go [and] look for it.’ (A17:2mths) Making notes was seen as a sensible way of remembering what questions to ask, without disturbing colleagues who were concentrating on their work. One trainee said that when s/he was uncertain s/he would put a note in the file and ‘next time I’m back in the office or [a manager] is about, [I ask] ‘what do you think of this?’ so it’s ... just basically put my hand up for myself, you know, check these figures.’ (A20:3mths) Another suggested that s/he tried not to keep asking the same questions, ‘if it is something I haven’t done ... you can do one job and then it will be months before you do something similar so I would have to ask again ...if it is something ... of a set pattern that you have to do, I try and make a note and file it so that I can look back rather than ask.’ (A24:7mths) Previous questions could be used for reference, ‘taking notes of ... questions you’ve asked and the answers you’ve got especially at the start were very very useful ... I mean you had so many questions I can hardly remember what questions I’ve already asked before.’ (A20:3mths)

Others mentioned the strategy of asking questions, ‘you ask. I think there’s nothing worse than sitting around doing something wrong wasting time,’ ‘I often ask and say why are we doing this?’, (A14:11mths) ‘I generally just ask lots of questions ... because I’m conscious that I don’t want to waste too much time trying to work it out myself.’ (A24:7mths) Clients themselves could provide useful information: ‘every client is slightly different. They’ll do things generally the same way but obviously there’s some difference between themselves. So often by asking them how they do things their own way you can find out how it’s normally done and that helps you get a better understanding of what’s going on.’ (A13:10mths)

The importance of asking colleagues about any queries without delay was pointed out: ‘If I have any small query I like to bring it up with my senior straight away [while] I am working on that section ... It will take me less time [then] than if I [have to] go back to it ... There is just so much to learn the first time you go out to a client’s and all the seniors I have found have been brilliant and they ... expect you to know nothing when you start and they do explain everything. And up until even the end of January, after I had been there four or five months, they all still just assume that I knew nothing. [They] checked that I knew how to do everything rather than assuming anything which has been very very reassuring.’ (A15:8mths)

It can be very daunting when colleagues are less friendly. One trainee referred to the two colleagues with whom s/he was working: ‘[they] are really friendly people but they are not always going to be like that so you need to have a little bit of aggressiveness, not really aggressive, but enough to say ‘can you explain this to me’. That would make it hard for someone that was shy and I think one thing about [this company] is that there are hardly any people that are shy.’ (A14:7mths)
Listening and observing

Listening to conversations between more experienced colleagues can be useful:

‘Sometimes if it’s going on I’m not paying attention because I’m doing something I should be concentrating on. But ... quite often it’s very helpful to learn, but it can be quite difficult because quite often they’re talking about something that they already know about or they’ve discussed before.’ (A13:10mths)

Observing and copying the way that others operate is essential in learning how to work in the organisation:

‘There are little things that other people know just on how you treat other people and how you get something done or how you ask for things ... you just pick up things that they do with each other it’s a bit like school ... I saw [a colleague] finish something and he had a look through the file, because when you look through a file you can see what has been done, and he’d say ‘well this has not been done and I did this last week so do you want me to go and ask the client now?’ I thought I can do that, I can say ‘I did that last job do you want me to go and do it?’ and it’s just so much better than saying I have got nothing to do. (A13:7mths) S/he then added that this episode had shown what it meant to be part of a team.

Appraisal and mentoring

All the companies in the project provided feedback and support both formally through appraisal and informally through some kind of mentoring or ‘buddy’ scheme. The appraisal schemes had two common features:

1) An individual job appraisal after each substantial audit (at least 5 days in one organisation and 2 weeks in another); and
2) A 6 monthly appraisal by a senior manager who has access to all the job appraisals and may be expected to speak to people who have been in charge of the trainee.

However, some trainees considered the feedback process unsatisfactory, especially when the appraiser was not closely involved with the trainee’s work:

‘I can understand that it is very difficult after six months and the person that did my appraisal had never worked with me, they were just the manager in the office, [but] there must be some way that they can give us some sort of feedback ... and how we could do better because I find it really frustrating ... I don’t know what I can do to do better or if I am doing okay.’ (A15:8mths)

Even formal feedback, it appears, depends on good relationships.

Another issue affecting appraisal in one company was performance related pay. Some saw it as conflicting with accurate feedback from senior staff, who might not want to affect a trainee’s pay: ‘[seniors] don’t even like to say stuff like ‘well, you can improve’, because it would be taken that you’re not up to scratch and they don’t want to be the person responsible for you not getting your pay rise.’ (A15:8mths) However, another trainee suggested that ‘we have performance related pay now so it’s up to you and the people that want to work to stand out.’ (A12:7mths)

When trainees start work they are assigned a ‘mentor’ or a ‘buddy’, but the systems differ slightly. In one organisation the mentor is a manager who acts as a back-stop and is expected to make contact about twice a year. In another a buddy is assigned who is a year or so ahead, and located in an office close to the trainee. Buddies are expected to give more day to day support, and to help the trainee become more familiar with office procedures, as well as being generally available for support if required. However, neither scheme appeared to be highly valued. One trainee commented that, ‘I think it’s very much something that management put
in place and ... I wouldn’t say it’s overly useful.’ (A20:3mths) Another had a mentor with whom s/he had had only two formal meetings as s/he saw him frequently in the workplace, and s/he had ‘not really had that many problems’. (A12:7mths) A third knew his/her mentor by sight, but had ‘not actually had a meeting.’ (A14:11mths) Yet another referred to his/her buddy, ‘I don’t see her that often but I know she’s there if I wanted to see her, so that’s … what matters really’ (A23:5mths)

7. Factors affecting learning

From an employer’s point of view, understanding the factors affecting learning is particularly important, because it suggests ways by which changes might enhance trainees’ learning. Most of these factors are most usefully considered both separately and in relation to others. For trainees, the main factors can be represented by two similar triangles, depicting the work context for learning and the main factors that influence learning within that context.

The allocation and structuring of work

This is central to trainees’ progress, because it affects both (1) the difficulty or challenge of the work and the extent to which it is individual or collaborative, and (2) the opportunities for meeting, observing and working alongside people who have more or different expertise, and for forming relationships that provide feedback and support. Over time trainees are expected to extend their competence by performing similar tasks in a wider range of situations, to deepen their expertise by dealing with situations of increasing size and complexity, and to expand their capability by learning to do new tasks or to take on new roles. To make good progress a significant proportion of their work needs to be sufficiently new to challenge them without being so daunting as to reduce their confidence. There are also likely to be competing agendas when tasks are allocated. Trainees are more efficient on tasks where they already have enough experience, but also need to be involved in a wider range of tasks in order to extend their experience. Thus managers have to balance the immediate demands of the job against the needs of the trainees as best they can, as well as satisfying the requirements of the professional bodies.
Provided that relationships are reasonably good, there are several factors that help to strengthen them. In particular client visits are conducted in teams, and trainees very soon reach a point where the tasks they do save more time than is taken up by briefing them and answering their questions. The recognition of their net positive contribution is also reflected in the charges made for their time; and this is good for their confidence and morale. Working in a team towards a completed audit to which all contribute, and involving close relations with client staff that are affected by the conduct of all team members, confers the following advantages for learning:

- trainees are valued for their individual contributions;
- what they do is clearly significant both for the final product and for continuing good relations with their clients;
- there are many opportunities for learning through getting feedback on their work, being initiated into the complexities of the audit process by good on-the-spot supervision and peripheral participation in activities for which they have not yet acquired the necessary competence.

Completing team projects to tight deadlines requires a high level of collaboration, and this increases employees’ commitment to their colleagues and to their work. As a result trainees both see the value of their own work and become valued by senior colleagues, with a consequent increase in confidence and commitment to further learning. They also become aware of the need for the more mundane work they are often assigned in their home office. Two further aspects of learning accountancy are of particular interest. The first is the extent to which learning is scaffolded4 by documentary support in the form of past accounts for the same client, current files and tests (see section 6). This provides a framework for orienting one’s attention, seeing at a glance what has already been done and what still needs to be done and also sets a particular task in its wider context. Further scaffolding is provided by tight supervision and the way in which audit visits are organised. So there is usually considerable clarity about immediate objectives. The second is that when problems arise, decisions have to be made about priorities and the allocation of time. Adjustments to plans affect the team and have to be explained to them, so trainees are gradually exposed to a series of problem solving episodes, and come to recognise what is central to the quality of the audit and what is of lesser importance. When is time reallocated by cutting or abbreviating one task in order to give more time to another, and when do problems cause more total time to be allocated?

**Relationships**

The importance of relationships is very high for trainees because, apart from their need to engage in collaborative teamwork and sustain good client relations, they have to rely on colleagues for most of their learning and advice. In particular they valued working with senior trainees only one or two years ahead of them, who remembered what it was like to be a first year trainee and were usually more approachable. One trainee said:

> ‘It’s nice to have people like [x] I’m working with because he’s so … recent to the exam process himself … he can still remember what it was like.’ (A12:3mths)

Another said, ‘You go with a lot of seniors on the job and seeing how they’ve done things … They realise that two years ago they were in the same position as you so they’re more than happy to help you out [and] give you guidance where you need it.’ (A17:9mths)

Confidence is strengthened by knowing that: ‘I can ask them anything.’ (A13:7mths)

Moreover, working closely with them enabled them to observe how they worked with each other.

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4 Scaffolding is a technical term in psychology for frameworks created (like the tests) or readily available (like last year’s audit) to help learners begin with small tasks framed by others and progress to larger tasks for which they themselves have to create much of the structure.
other, which gave them a sense of a learning trajectory through seeing where they themselves might be in one or two years’ time.

The effectiveness of informal feedback depended partly on time constraints, but more importantly on the skill of the manager or senior responsible in developing a positive learning climate in each team in which mutual feedback without resentment or discouragement occurred naturally. We observed such positive climates in most audit teams and trainees found it very helpful and encouraging. The problem of time constraints is illustrated by the following trainee comment on his/her experience of formal appraisals given after the end of each job:

‘The appraisal system lags ... a couple of months. I recently got one back ... for a job I did in February, so the actual impact upon you in terms of your next job [is negligible] ... and by the time you get them it’s so far back that you can’t even remember what you were doing.’ (A15:11mths)

Moreover, while the majority of trainees received good on-the-job support most of the time, there were exceptions to this. A trainee who was reporting to a very senior colleague observed:

‘I don’t find it that productive working for someone who is quite high up in the organisation, working for a Principal. I think it would be better if I was assigned to someone who’s maybe a couple of years into their training, or someone like x or y who’s a year in. I mean that was quite good working for them [on a previous audit]. But ... someone who’s a bit further on than I am, or someone who’s just qualified ... have got more time to give me feedback and, well, to tell me what I’m meant to be doing. Because at the moment, you can’t waste the Principal’s time asking them every detail.’ (A19:2mths)

Confidence

Trainees’ motivation was considerably enhanced when they were encouraged to become part of a team, and they felt that their contribution was valued. Experience itself also had an effect on confidence. As trainees’ expertise increased, and they became familiar with the work, there was a concomitant increase in their self-confidence. It was important that the work was set at a level that challenged the trainee without being too difficult, although what counts as difficult depends on local relationships and the availability of support. Thus confidence depends on the successful completion of challenging work, and that in turn may depend on informal support from colleagues, either while doing the job or as back up when working independently. Indeed the willingness to attempt challenging tasks on one’s own depends on such confidence.

Feedback from managers was particularly appreciated; and confidence could be fostered by the way in which it was provided:

‘he gave me quite good feedback on it. I think that gave me confidence ... that I’d worked out what I was meant to do. Certainly now I’d be going into a similar situation with a lot more confidence because of that.’ (A17:9mths)

Trainees enjoyed the experience of becoming part of a team and the personal rewards from being encouraged and challenged by the manager:

‘he did say to me ‘you did really well, you did everything that we want to do and as a team we did really well, we finished on time ...you feel useful and you are useful.’ (A13:7mths)
Feedback on progress

While a sense of progression is closely linked to recognition of learning, it is possible to know that one is learning without knowing that one is making good progress. How does my progress compare with that of other trainees, present and past? Am I meeting the expectations of significant others in my organisation? Making such comparisons depends on getting feedback that extends beyond immediate actions to make general normative judgements about a person’s strengths and weaknesses. Thus it is useful to make a distinction between quick feedback on performance that supports learning how to do particular tasks and a more deliberative kind of feedback on general progress. The former is best given by people present at the time, and is reported above as playing a key role in the development of confidence and hence of learning. The latter is thought to require someone more senior and experienced who knows the trainee but has also consulted other people about his/her progress. This is the assumption that underpins most appraisal systems, yet in a previous project we found that the majority of our partner organisations confessed to trying to reconstitute their appraisal schemes because they were not working as intended.

The trainees themselves are aware of changes in their capability that they cannot easily express: ‘I know things have changed the way that I think ... it’s mostly how people react with each other that are a year ahead ... and the way that they work together.’ (A13:7mths)
They also use the nature of the tasks allocated to them as a proxy indicator of their progress: ‘I was given quite a lot of work to do which I wasn’t really expecting and everything I did was reflected on ... in a positive way ... so I was quite pleased about that. And it made me think that the way I was working and what I could do was acceptable, and it gave me a bit of a ... confidence boost I suppose, to ... push me forward and say you can do this.’ (A24:3mths)
But the changing membership of audit teams means that few managers, if any, see a trainee’s performance changing over time.

Thus trainees have little access to external perspectives of their overall strengths and weaknesses; and find it difficult to compare their progress with that of other trainees. Some were content with indirect signs of progress, but others either received few such signs or did not fully trust their own inferences. They wanted clear feedback about the extent to which they were meeting their employer’s expectations. One trainee did not know what was considered signs of good progress, ‘I haven’t the foggiest. Sometimes I think it might be just that you produce a lot of paperwork or it might be based on results.’ (A19:2mths) Better supervision would provide a clearer idea, ‘because you know I spend a lot of my time just drifting.’ (A19:2mths) S/he contrasted his/her current audit with a previous one:
‘What I really want is someone who’s capable of empathising with the position of someone who’s new to all this ... That’s exactly what I had when I was working on the [previous] audit because ... the PA who was working on that was extremely good at explaining things to people ... he was very good at taking things back to first principles, back to basics ... and making complex issues comprehensible ... And I think that is a quality which is lacking across a lot of the office ... I think there are a lot of people who have been here a long time who’ve forgotten what it’s like to be new and it’s almost like as if they’ve learned ... a public accountancy language and they’ve forgotten what it’s like when you don’t have any of the basic vocabulary.’
An interesting feature of this quotation is that the trainee starts to talk about general progress, then drifts back to immediate learning experiences. The PA cited was not just giving support but coaching the trainee(s) and providing further scaffolding for their thinking to develop.

Hence, while the structure of the work provides an excellent context for learning support in the trainees’ first year, giving them periodic feedback on their progress presents a considerable challenge to their employers. This is an important challenge because we would postulate that it plays a key role in developing and sustaining trainees’ motivation and commitment to their employers.
Conclusions and areas for discussion

Relationships at work

Good relationships at work provide support for trainees in the following ways:

- helping them overcome the difficult transition from university to working in an area where most of them have very little prior knowledge;
- developing their confidence by encouraging and responding positively to naïve questions and helping them to feel fully included in every audit team;
- providing interpersonal contexts for detecting any trainee’s concerns, and giving them helpful and timely feedback on performance;
- making managers seem more approachable;
- enabling trainees to feel comfortable when observing or engaging in peripheral roles;
- developing and sustaining a learning climate.

In earlier research on the learning of mid-career professionals (Eraut et al, 2000), we also found that good relationships are important for developing and sustaining:

- confidence in one’s work;
- a positive learning climate;
- commitment to the organisation by employees at all levels.

Most of the evidence we collected on relationships was very positive, but there were some exceptions. Hence it is important to keep an eye on this aspect of work, to give it attention in the appraisals of both qualified and trainee accountants, and to assist managers in addressing relationship issues as and when they occur.

Allocation of work

The allocation of work to trainees can be made at several levels:

- management decisions to include them in particular audit teams;
- allocation of duties by those “in charge” on client premises;
- delegation of tasks or bits of task by the person they are working with.

Progression in their first year requires that trainees:

- develop relationships and ways of working with colleagues and clients;
- gradually increase the size and complexity of the tasks they undertake;
- gradually widen their experience of working with different types of client and different kinds of audit;
- gradually increase their capacity to work more independently.

Given the exigencies of completing each audit on time with the people available, it was not always easy for those “in charge” to find the right balance between challenging work and more mundane tasks for every trainee. However, most trainees reported experiencing a reasonable balance of activities for most of the time; although there were exceptions. This raises two questions:

1) Who is expected to be aware of whether a particular trainee feels overloaded or under-challenged?
2) What responses are available when trainees express these concerns?
Another aspect of the allocation and structuring of work is the creation of learning opportunities that arise from working alongside more experienced colleagues. These are not only on the technical side, but also involve seeing how other people develop relationships with clients, consult and make ongoing decisions as problems arise, and manage the whole audit process within the agreed timescale and cost. This enables them to encounter some good role models, to recognise important personal qualities, and to develop an insight into their own future learning trajectories.

Feedback

We found it useful to distinguish between feedback on performance, which is best given during or soon after an audit while the trainee’s memory of their own performance is still fairly fresh; and feedback on general progress, which requires a normative judgement based on employers’ expectations and experiences of trainees. Most trainees reported getting good feedback on their performance most of the time, but few reported getting good feedback on general progress. We attribute the greater abundance of feedback on performance to the positive ethos generated in most audit teams, and to the encouragement of those only one or two years ahead who still vividly remember the first few months of their traineeship. The feedback came from several members of the team and seemed to derive from the normal, taken for granted processes of the partner organisations. If this lapses, then creating the appropriate learning climate is presumably the responsibility of the manager and the person “in charge” of the audit team on the client’s premises. Are they prepared to respond to such situations, should they arise?

We suggest that the problem of inadequate feedback on general progress reported by many trainees is created by the way the system works rather than the dispositions and capabilities of trainees’ official appraisers. An important link between performance on audits and trainees’ six-monthly appraisals is the evaluation form (confusingly called an appraisal) expected after all the longer audits. This starts with the trainee’s self-report (which may need prompting), and is then followed up with comments by the manager, and passed on to the trainee and his/her appraiser. It provides useful written feedback on performance when completed soon after the audit, but loses value if the time lag is too long for the feedback to still seem relevant. What is less clear is how useful the completed forms are to the appraisers. Unless there is a persistent trail of similar comments, appraisers are expected by trainees to give some normative feedback on their general progress with regard to strengths and weaknesses, comparison with other trainees and meeting employer’s expectations. Whether the appraiser uses the forms, consults the audit managers or both, they need reliable comparative information that is difficult for an audit manager to provide. The audit manager may not have observed a large or representative sample of the trainee’s behaviour if the audit team was fairly large, as is more likely for the longer audits; and in order to make valid comparative judgements, the manager needs to know not only for how long the trainee had been working at the time of the audit (which is easy to check), but also for how long the trainees being used as a reference group had been working at the time that particular manager most vividly remembered their performance. This is asking a lot of busy managers.

In conclusion, we think it might be helpful if the system for providing trainees with feedback on their medium term progress were to be reviewed in the light of our evidence, taking account of both the information needed by appraisers and that which is readily available. Are there other methods of collecting evidence and providing feedback that have not yet been considered?
Forms of support for trainees

We have already noted that support for trainees within audit teams is usually very good, but needs light monitoring to pick up any problems. Beyond that we found that:

- some trainees have a line manager, while others do not;
- some have designated mentors, while others do not;
- all have designated appraisers.

Not all these roles are clearly understood by trainees. Hence we think it would be useful to start with a list of possible trainee needs for support, then consider what might be the best source of support for any particular need, and discuss how it might best be provided. Support for short term needs within audit teams is provided by all members of the team, and especially by the senior in charge on the client’s site; and this works well. It is the other contexts for support that mainly concern us here. These include:

1) Progression in the medium term, perhaps monthly on arrival and over longer periods after that.
2) Provision of learning opportunities and support.
3) Resolution of problems that create barriers to learning, such as workload, difficult relationships and the micro-politics of the workplace.
4) Ethical and other professional issues; incidents giving rise to strong emotions that need talking through; development of professional identity.
5) Assistance with making connections between the formal training for professional examinations and ongoing workplace activities.

The issue of progression becomes more complex as trainees develop their capabilities; and it would be helpful if there were lists of various aspects of capability that could be given greater attention at particular stages in a trainee’s progress, and some sense of a progression model for each aspect. This would enable self-assessment and peer assessment to be used and discussed at progress meetings. The project team has developed various generic lists of professional capabilities that might provide a useful starter for this process.

The provision of learning opportunities and support is a management function that should be closely linked to aiding progression, because reviews of progression need to be fed back into the allocation of work to ensure that (1) the totality of each trainee’s learning experiences provides the right balance for their learning needs and (2) each trainee gets the right support for any identified learning priorities. Hence the person who reviews a trainee’s progression needs to be someone who can negotiate on the trainee’s behalf with those responsible for the allocation of work.

The resolution of problems might also be considered as a management responsibility; and again some advocacy might be needed. The person undertaking this support role would need to be acceptable to the other managers.

Making connections between formal learning programmes and workplace learning is a major problem in all professions (Eraut 2003), but we have little evidence so far on this aspect of accountancy training. We intend to collect evidence on this issue in the next phase of our research.
References


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