



Bishop, D. (2017) 'Context, agency and professional workplace learning: trainee accountants in large and small practices', *Education and Training*, 59 (5), pp. 516-533.

Official URL: <http://dx.doi.org/10.1108/ET-07-2016-0129>

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**Context, agency and professional workplace learning: trainee accountants in large
and small practices**

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Education + Training
Vol. 59 No. 5, 2017

Abstract

- Purpose

To investigate the ways in which organisational context and individual agency interact ('co-participate') to shape the workplace learning of graduate trainee accountants, and to examine the role of firm size in conditioning this interaction.

- Design/methodology/approach

A qualitative, comparative approach was used, involving interviews with 20 respondents across two large and three small accountancy firms in England.

- Findings

Differences in individual learner biographies and trajectories generate divergent dispositions with regard to workplace learning. In turn, these dispositions influence the extent to which the generally less formal learning environment of the small firm is interpreted either positively or negatively.

- Research limitations/implications

Further research is needed on processes of agency / context interaction across a wider range of organisational and professional environments.

- Practical implications

Individual dispositions play an important role in determining the optimal approach towards professional development in practice.

- Originality/value

The article offers a novel insight into how variations in both context and agency – and the relationship between them – can generate significant divergences in the professional learning process.

Keywords: Professional Learning; Workplace Learning; Small Firms; Accountancy; Trainees; Agency; Co-participation

Introduction

Recent studies of professional learning have sought to refocus attention away from formal processes of education and training, and on to the ways in which learning is shaped by the social and structural arrangements of the workplace (e.g. Brown et al., 2007; Reich et al., 2015). This article follows broadly in the tradition of this 'practice-based' view, but in doing so it also seeks to highlight a further dimension; that of individual *agency*.

Billett (2010) argues that practice-based accounts of workplace learning have tended to neglect the issue of agency. "Certainly", he claims,

"the subject is denied, minimised or otherwise underplayed, in the accounts provided about communities of practice (Wenger 1998), and activity systems (Engestrom 1993) that are commonly used to explain learning in and through work" (Billett, 2010: 9).

He therefore advocates more research that examines how agency is implicated in processes of workplace learning. In attempting to re-direct the research agenda, he suggests that we need to understand how individuals perceive and respond to the learning opportunities they encounter at work. He describes this interaction between individual agency and the structure of workplace learning affordances as '*co-participation*', and calls for a greater understanding of how processes of co-participation operate in different contexts.

This article offers a response to Billett's call. It does so through a study of early career professional learning, using large and small chartered accountancy firms as differing yet

commensurable contexts. As is common across many professions, most accrediting bodies in accountancy (e.g. the ICAEW, ACCA^[i]) require that trainees fulfil a defined period of work experience prior to qualification. This practice-based aspect remains comparatively under-explored relative to the more formal aspects of professional training, and those studies that *have* investigated it have focused almost exclusively on trainees in large companies (e.g. Coffey, 1994; Anderson-Gough et al., 1998). Yet, research has increasingly established that smaller organisations – which, in chartered accountancy, employ around a quarter of all trainees (APA, 2014) – tend to present a different, less structured kind of learning environment (e.g. Bishop 2008, 2012). This alternative, small firm perspective has generally been absent from academic discussions of professional learning, and the article seeks to rectify this by challenging the assumed normality of the large firm paradigm. How, it is asked, do processes of co-participation in professional learning – that is, of interaction between context and agency – differ between large and small organisations?

The first section outlines the rise of practice-based analyses of professional learning, while the second introduces the role of agency. The third section discusses the nature of learning processes with specific reference to the less structured environment of the small firm, and how this comes into tension with dominant conceptions of professional learning. The qualitative research design employed in the study is then explained, before the empirical findings are summarised and discussed in the remaining sections. Ultimately, the article supports the view that processes of co-participation in professional learning do indeed differ somewhat between large and small firms. However, due to the intervening role of individual agency, this is not *systematically* to the detriment of trainees in either setting.

Professional Learning in the Workplace: the practice-based view

Influenced by the 'communities of practice' perspective (Lave and Wenger, 1991) many researchers have investigated the workplace conditions that shape learning processes (see, for example, Fuller and Unwin, 2003; Ellstrom, 2011). As Gold et al. (2007) note, this approach has had a significant impact upon theories of professional learning. Such theories were traditionally focused less on the workplace context of learning and more on the stages of individual cognitive development involved in assimilating a corpus of professional knowledge (see, for example, Dreyfus and Dreyfus, 1986). However, this began to change as attention turned away from formal, structured processes of professional education towards more practice-based accounts of professional learning (e.g. St Hill and Yazici, 2014; Reich et al., 2015). This turn has expanded our understanding of the ways in which learning is moulded by aspects of the workplace environment.

For example, in a study of graduate trainees across various professions including accountancy, Eraut (2004, 2007) emphasises that the availability of learning opportunities is conditioned by the arrangement of particular processes and practices within the workplace. These include:

- Working alongside others (e.g. interaction and discussion with colleagues, whether through ad-hoc contact in the workplace or – for example – through more structured and systematic teamworking activities)
- Tackling challenging tasks and roles (e.g. new and unfamiliar tasks that require a considered response, and the frequency with which these are encountered)

- Working with clients (e.g. learning about clients and from them, and learning how to interact effectively with them)
- Direct guidance by managers (e.g. the level of instruction, prescription or supervision given in relation to work tasks)
- The allocation of work by senior staff and how this process is managed (e.g. the extent to which the development needs of the individual are taken into account).

Other accounts suggest a broadly similar picture (e.g. Chivers, 2006; Hicks et al., 2007), where the practices, structures and relationships of the workplace are vital in shaping the learning opportunities available to professionals. This is especially so, as Holden and Harte (2004) observe, for new entrants to the profession.

The learning and socialisation of early career professionals have attracted significant interest. For example, in relation to accountancy, Anderson-Gough et al. (2000) argue that becoming a professional involves learning, through participation in work practices, to demonstrate particular presentational standards when dealing with clients. Similarly, Coffey (1994), in her study of accountancy trainees, illustrates how early professional learning involves the inculcation of particular values relating to the regimentation of time. Thus, as in most professions, the process of becoming an accountant is not limited to a formal, educational process involving the acquisition of technical knowledge. It also involves learning through exposure to, and involvement in, the relationships and practices of the workplace.

Yet, even though such accounts do much to illuminate the contextual influences upon professional learning in accountancy, they have had relatively little to say about the individual, or more specifically about the ways in which the individual enacts his or her

agency in response to contextual influence. While some studies (e.g. Eraut, 2004) have acknowledged the role of individual-level factors such as confidence and motivation in engaging the individual with learning opportunities, these qualities are normally construed as essentially static, inherent psychological properties; their social and biographical antecedents are therefore often neglected. Recent research has begun to address this issue in an attempt to provide a better understanding of the role played by individual agency – and its biographical origins – in processes of workplace learning. The following section considers this work.

Agency and ‘Co-participation’ in Professional Workplace Learning

As noted above, some researchers (e.g. Fuller and Unwin, 2003; Eraut, 2004, 2007) have provided detailed accounts of the workplace characteristics that frame the learning opportunities and inducements available to employees (e.g. systems of work allocation, regimes of workplace interaction, incentives for sharing knowledge etc). Billett (2001) describes these opportunities and incentives as ‘affordances’:

“[W]orkers restricted to familiar tasks may never learn a widening range of tasks or diverse applications of their knowledge... Coworkers’ willingness to guide and assist learners... is particularly salient for individuals’ access to and the development of this knowledge. These affordances are... shaped by workplace hierarchies, group affiliations, personal relations, workplace cliques, and cultural practices.” (Billett, 2001: 67)

Yet, Billett argues, what is afforded by the workplace is interpreted and acted upon by individuals according to their own subjective frames of reference. Consequently, what

may be considered a learning opportunity by one employee may be perceived as a threat, a chore or simply irrelevant by another. For Billett therefore, workplace learning is the product of an *interaction* between the workplace context and individual agency. He describes this interaction as *co-participation* (Billett, 2001), and argues that we should consider how and why individuals respond to learning affordances in varying ways.

This view has grown in popularity with attempts to find a space for agency within practice-based theories. For example, writers such as Nyström (2009) and Olesen (2001) see personal 'life histories', and the desire to maintain a level of ontological continuity in those histories as having a pivotal influence on the ways in which individuals perceive and engage with learning opportunities. Some writers have applied this insight to studies of professional learning. For example, in a qualitative study of teachers' learning, Hodkinson and Hodkinson (2004) demonstrate how interpretations of learning opportunities differ from one individual to the next depending on their educational and career biographies, and consequent dispositions. Similarly, studies of learning specifically among early career professionals (e.g. Olesen, 2001; Holden and Hamblett, 2007) indicate that novices' learning experiences differ markedly in accordance with their educational, family and social backgrounds.

Taken together, such studies suggest that processes of professional learning are shaped significantly by the interaction – or co-participation – between the workplace environment and individual agency. Furthermore, as both agency and the workplace environment are embedded within their respective socio-historical trajectories, we might expect the professional learning to which their co-participation gives rise (or not) to differ from one organizational context and / or individual to the next. In the context of this study for example, the experience of an accountancy trainee in a small practice may differ

markedly from that of a trainee in a larger practice. It is to a consideration of the small firm and its status as a distinctive context for professional learning that the following section turns.

Professional Learning in the Small Firm

A growing body of research has illuminated the nature of learning processes within the context of the small firm. For example, Bishop (2012) observes that, in contrast to most large organisations, small firms rarely possess specialist human resource functions or extensive resources to invest in training. Furthermore, their smaller workforces make it difficult to absorb the costs of time and personnel committed to training. Such factors militate against extensive investment in formal, structured training activity, and promote a greater reliance on *informal* workplace learning (e.g. learning by doing or by observing, and without an explicit structuring framework) (see also Kitching, 2007; Nolan and Garavan, 2015).

There are debates over the consequences this has for the firm and its employees. For example, Taylor et al. (2004) argue that a dependence on informal learning in small firms can have damaging effects “on those employees unable to swim in the deep waters of watching and learning by doing” (2004: 43). In the absence of structured programmes of development to guide them, Taylor et al. argue, those employees who have developed a preference for such structure may struggle to learn effectively. Indeed, Coetzer (2006) observes, the relative lack of pedagogic structure in most small firms lends weight to the individual worker’s own attitudes and dispositions in determining what and how they learn. In the small business, Coetzer points out,

“[n]ovice employees are expected to take responsibility for their own learning and engage in learning behaviours, including seeking feedback and asking for help.”
(Coetzer, 2006: 357).

Consequently, with responsibility for initiating and engaging with learning in the small firm resting primarily with the employee, the individual’s own agency is thrust to the fore. Processes of co-participation in the small firm may therefore give greater prominence to agency than is the case in larger firms.

Turning specifically to accountancy, there has been little research on how smaller accounting firms differ from their larger counterparts when it comes to professional learning. The seminal studies of professional learning and socialisation in accountancy (e.g. Coffey, 1994; Anderson-Gough et al. 1998) are based mainly on research in large companies, generally the ‘Big 4’^[iii]. The experience of the trainee in the smaller practice has received much less attention. Those studies that *have* considered smaller accounting firms (e.g. Marriott et al., 2011; Hamilton, 2013) suggest that they are less bound to notions of corporate uniformity, regimentation and standardisation. The timescales to which they and, hence, their trainees operate tend to be much shorter, the range of tasks and clients to which trainees are exposed is generally wider, and (in accordance with the evidence outlined above) the structure surrounding in-firm training practices less developed. Yet, there has been no systematic investigation of how such differences affect the development of the trainee. In particular, we do not know how the relative lack of structure in most small practices affects the role of the accountancy trainee’s own agency in shaping their learning experiences.

The foregoing discussion has highlighted the growing interest in individual agency within studies of workplace learning in general and professional learning more specifically. Researchers have begun to ask how individual agency frames the professional's interpretations of and responses to workplace learning affordances, and thus how context and agency interact in processes of 'co-participation'. Yet, unanswered questions remain. In particular, in spite of the evidence suggesting considerable differences in working and learning practices between large and small firms, research on initial development within the accounting profession has focussed almost exclusively on large companies. Consequently, this article incorporates a focus on small accountancy firms and asks whether processes of co-participation in early professional learning operate differently in smaller firms compared to their larger counterparts.

Methods

In order to access trainees' interpretations of and engagement with workplace learning affordances, a qualitative, comparative approach was used, involving research within five accountancy practices. Two 'large' firms were chosen (i.e. 250 or more employees), and three 'small' firms (1-49 employees), two of which fell into the 'micro-firm' sub-category (1-9 employees). In order to qualify for selection, each firm needed currently to employ at least one graduate trainee following the ICAEW qualifying route to ACA^[iii] status. All of the firms were located in England. Further details concerning the five firms studied are provided in Table 1, and demographic information about the trainees is provided in Table 2.

The primary research method was qualitative, semi-structured interviews. These were preceded in all but one case by short periods of unstructured workplace observation

(normally around one hour in total) which helped (as noted by Eraut, 2000) to illuminate 'hidden' learning processes and hence to inform the interview questions. For example, the observations provided an indication of the range of tasks and working relationships in which the trainee was commonly engaged, as well as the systems and artefacts (e.g. technical documents) they frequently used in their work. This provided an initial insight into their workplace activities which facilitated more meaningful lines of questioning in the interview that followed. In each of the five firms, a senior manager was interviewed in order to obtain an overview of the firm and its training practices, and to facilitate access to trainees. In one of the small firms, a junior manager was also interviewed. The interview template is provided in Appendix 1.

The interview data were analysed thematically using a flexible coding frame drawing on Eraut's (2007) model of professional workplace learning affordances (listed above, e.g. working with clients, working alongside others etc). This provided a comprehensive analytical framework through which the affordances identified in each workplace could be delineated. Individual responses to those workplace affordances were also probed in order to address the role of individual agency and dispositions. In the context of this study, 'dispositions' were taken to refer mainly to the individual's preferences regarding particular modes and environments of learning (e.g. a preference for formal, structured training over incidental, social, experiential learning). These preferences were assessed through the interviews (see Appendix 1), which probed the trainees' subjective responses to various learning affordances (e.g. whether they would prefer more variety in their work tasks or clientele). The discussion of findings below begins to explore these responses in light of certain aspects of the trainees' biography. In particular, their educational background is found to be significant.

Tables 1 and 2 provide more detail regarding the sample. Overall, 20 respondents were interviewed: 5 each in the two large firms, and 6, 2 and 2 respectively in the small firms. All company and individual names have been changed to protect anonymity. The pseudonyms attributed to respondents in the tables and the discussion of findings are consistent with each respondent's gender.

[TABLE 1 ABOUT HERE]

[TABLE 2 ABOUT HERE]

Findings

The next four sections present an overview of the main findings. The first two address the two large firms (RTP and Vantas), while the third and fourth address the three small firms (Conways, Johnson Harris and Alexander and Co.). The findings are presented with reference to two key themes: firstly, the workplace learning affordances available to trainees and how these differed between the large and small practices, and secondly the ways in which processes of co-participation between agency and affordance differed between the two contexts.

Learning Affordances in Larger Practices

As might be expected, the two large firms were notable for the extent to which they exhibited systems, resources and artefacts aimed at providing a structured and uniform series of learning affordances for trainees. For example, both firms operated extensive graduate development programmes, overseen by a training director and a dedicated training department. These programmes began, at both RTP and Vantas, with a full-time, off-the-job training course where the trainees would spend their first month. Here, they attended lectures on the bespoke accounting systems and software used by each firm,

and learned about expected modes of conduct and behaviour. In line with previous studies of graduate training in large accountancy practices (Coffey, 1994; Anderson-Gough et al., 2001), the aim of this structured approach was to produce standardised cohorts of trainee accountants able to present a consistent service to clients.

This standardisation and structure came to characterise the three-year graduate training programmes at both firms. For example, it was evident in the ways in which systems of work allocation operated; at RTP, designated 'training counsellors' played a key role in assessing each trainee's on-the-job performance against a codified and standardised competency list, and planned their future workload accordingly:

George: The training counsellors are key. It's something they're appraised on, to make sure that each trainee gets the experience they need, that they're progressing properly. They will often ring up managers saying 'So-and-so needs a bit more experience on this job, they're not up to scratch on this part of the competency map yet', and the manager has to take that into account when they're staffing the job.

(Training Director, RTP)

This is illustrative of the way in which the larger firms provided an extensive structure of resources (e.g. training days, counselling managers) and artefacts (e.g. competency maps, workload plans) to ensure that trainees were exposed to the kinds of learning affordance identified by Eraut (2007). Crucially however, the nature of work in these large practices – in particular the large amount of time spent performing similar tasks for the same clients – often thwarted this aim and restricted the available learning affordances. For example, as one of the trainees at RTP observed:

Rachel: The audit I'm on now is split up into several different teams. There'll probably be about thirty people working on it at the same time... You'll be most of the year just working on that one client... You do a number of things while you're there – planning, year-end report, group report – but always in the same way and usually with the same people. And it's all audit. Most of us are in audit, we don't do anything else.

(Trainee, RTP)

Similar observations were common among the trainees in the larger firms. Thus, while attempts were made to expand the range of workplace learning affordances available to trainees in these larger accountancy practices, the fabric of work itself constrained the possible range of affordances. The next section explores the trainees' agentic responses to this context.

Agency and Co-Participation in Larger Practices

A recurring theme in the two larger firms was the way in which their highly structured training systems restricted the extent to which the trainees' own dispositions could shape their learning. The training programmes were designed to provide a clear and pre-defined pathway for each trainee, and this left relatively little room for individual choice and variation. Trainees could request to follow a different route (e.g. to move from the audit department to the tax department), but such requests were rarely granted. Their progress through the development programme was largely pre-determined, and hence their

agency was subordinate to the training structure in shaping the processes of co-participation that conditioned their learning.

The extent to which trainees felt comfortable with this arrangement varied. Some experienced the guiding structure of the graduate programme as an advantage of being trained by a larger firm, as illustrated in the following extract:

Mike: It's good having that warning in advance that you're going to be working on something down the line or going on a particular training course. It means you can plan for it, make arrangements for it. Partly it's one of the good things of working for a bigger firm, you have that support, it's all laid out for you.

(Trainee, RTP)

Similar sentiments were expressed by the majority of respondents within the two large practices. Generally, they were content to follow the development structure laid down by the firm; this was what they had bought into when applying for training positions at larger firms, and it resonated with their preferred mode of learning. In turn, this disposition revealed its roots in a particular set of origins, particularly the trainee's educational trajectory:

Mike: At uni I did accountancy and finance... Deciding my degree course, I did look at the ACA requirements and say, 'Well if I do accountancy and finance as opposed to economics, I could get four exemptions^[iv], and I did have that in the back of my mind, it would put me in good stead once I started here... I do feel at home here.

(Trainee, RTP)

In planning and pursuing an accountancy career since his later school years, Mike had habituated himself to a particular set of preferences regarding professional learning. These preferences in turn were being fulfilled by the highly structured training regime he encountered at RTP. This was the normal experience of trainees in the larger firms, with two notable exceptions. For example, one respondent at Vantas had been a later – and “initially reluctant” – entrant to university, where she had taken an English degree and had only made the decision to apply for accountancy jobs after she had graduated. She was more ambivalent about the structured and uniform nature of the training programme:

Astrid: It makes things predictable. But... I don't feel like I'm the one driving the training sometimes. I'm the kind of person who thinks it would be nice to have more input... One of my friends works at a smaller practice and she just goes to her boss and says 'Can I work on that new client for a bit?', and he'll do it. Things can get a bit samey here.

(Trainee, Vantas)

Astrid was one of only two respondents at the two larger firms in being late in her decision to enter the accountancy profession, and in her subsequent detachment from the regimented training programme. She desired the more flexible environment she had heard of in the smaller practice, where her own agency might (in her view) play a greater role in shaping in her development. These issues of small firm flexibility and room for agency within processes of co-participation are considered in the following two sections.

Learning Affordances in Smaller Practices

The trainees' professional learning process was far less structured and resource-intensive in the three small firms than it had been in the two larger firms. This accords with the existing research on skill formation in small firms outlined above. So for example, in none of the smaller firms was there a training department, a training director, a corporate competency map or a development plan. The ICAEW does require that all trainees receive a six-monthly development review with a manager within their organisation, but beyond this minimum requirement, discussions concerning the trainee's development normally only occurred in these smaller firms if they were initiated by the trainee themselves.

In the absence of training functions and structures within the firms, workplace learning affordances were shaped primarily by line managers. This happened firstly through impromptu and unstructured periods of on-the-job guidance. Line managers were also responsible for allocating work and, again, this took place without reference to a structured development framework. Attempts were made to take trainees' development needs into account when allocating tasks, but such considerations were typically secondary to the main concern of completing the current job to specification and schedule:

John: Inevitably sometimes it's like, 'well this needs to be done and you're around, therefore you need to get on and do it'. But we do try to look at it so they get a spread of experience both in terms of the types of clients they're working for and the work they're doing... We do try to make sure that people have got that range, but

it's not planned as such... They will get that range because of the work that comes in.

(Partner, Conways)

This extract highlights two important points. The first, as noted above, is that managers within these smaller firms did attempt to build learning affordances into their work allocation decisions, but did so in a spontaneous, reactive fashion without reference to standardised practices or artefacts. This was different to the large firms, where documented reviews of the trainee's progress were central to work allocation decisions. The second is that, despite this ostensibly unsystematic approach, trainees still encountered a range of learning affordances. This was due to the varied nature of work and the diverse clientele of the small accountancy practice. It was seen above for example that larger practices tend to have a few very large clients, and that trainees normally specialise in one particular aspect of work for those clients (usually either audit or tax). In contrast, in the smaller firms visited, the client base was much more varied and dominated by a large number of small businesses. In this environment, trainees are exposed to a broader array of tasks and functions so that they can offer the full range of services to each client. They are much less likely to be 'pigeon-holed' into one particular function and therefore generally experience a broader variety of roles. As a partner at Johnson Harris explained:

Matthew: Because we're only a small office, it's quite easy to give people different types of work because we have a lot of varied work coming in. Retail. Manufacturing. Wholesale... So people inevitably get exposed to different types of work... You're bound to get a variety of work if you're working on fifteen small jobs a

year... The trainees see a job through from beginning to end, rather than just doing one part of it. In a smaller firm like ours you get a very varied training.

(Partner, Johnson Harris)

Most (though not all) of the trainees in the small firms also saw this variety as a positive influence upon their professional development. As one observed:

Nathan: On my training course, when we were away with trainees from all the other firms, we got to the audit modules and they'd start talking about things we call a 'letter of representation'. And everyone on the course who worked for [the larger firms] have got no idea what one is. I'm just sitting there going, 'Yeah, I've drafted hundreds of them.'

(Trainee, Conways)

So, while the trainees within the smaller firms experienced a much less structured, less regimented professional development process than their counterparts in the large companies, this did not equate to a more restricted range of learning affordances. The fabric of work itself in the small practice provided a different and seemingly more varied, if less predictable framework of learning opportunities and inducements. This was in general viewed positively by the respondents although, as will be seen in the next section, the extent to which this held true varied according to the disposition of the individual.

Agency and Co-Participation in Smaller Practices

In contrast to the large firms, the lack of explicit structure lent a prominent role to the individual's agency in determining processes of co-participation. For example, with work distributed in a largely unsystematic fashion in the small firms, some of the trainees found it possible to shape the work allocation process in ways they desired:

Sara: If there is a particular job that you'd like to be on or you were on it last year with a particular sort of client... if you put it in as a request, they will always try and fit you around that so you've got that sort of experience.

(Trainee, Alexander and Co.)

Another trainee commented on the freedom that she had to consult and receive guidance from senior colleagues:

Jane: It's great because they're pretty hands-off here. They're not always telling you 'you've got to do this now'... I can go in and say 'how do I do this?' or 'I think I need a bit more practice on double entry' or whatever... To me, it's good having that freedom.

(Trainee, Johnson Harris)

The lack of structure, and the greater freedom to shape one's own learning rather than have it dictated by a system, was perceived in a similarly positive way by most of the respondents in the smaller firms. However, some felt less comfortable than others. For

example, one of the trainees at Conways interpreted freedom as a constraint upon his learning:

Justin: So there's the ethical guidance we have to know. There's no real support given for that here... You're just left to your own devices... So I don't know too much about it despite being here two years because I wasn't told anything about it. So I've had to go through it by myself on the internet, when it would be nice to have someone to take me through it. That's how it was at uni.

(Trainee, Conways)

Among the trainees in small firms, Justin was one of only two to have studied for a degree in accountancy – most of the others had taken degrees in other disciplines not directly related to accountancy. It seems that this previous experience had shaped his outlook in such a way that it came into tension with the informal learning environment he encountered within the small practice. Likewise, he felt that the less structured approach to work allocation inhibited his learning:

Justin: I think the way that work is handed out is quite haphazard. The work comes in, and if you happen to be in the room at the time, it gets given to you... I think I'd prefer it if we did everything in a logical order, I'd find it easier to pick it up if it all came in in a planned order rather than just as and when.

(Trainee, Conways)

Justin's preference for more order and structure within the professional development process suggests a disposition more in tune with the context of the large firm than that of the small practice. As such, he found learning in a more flexible environment more difficult, whereas those (such as Sara and Jane in the previous extracts) were more able and disposed to recognise and exploit learning affordances where Justin did not.

Discussion and Conclusions

The findings suggest two things. Firstly – and in line with existing research (see Bishop, 2012) – while a range of workplace learning affordances was in evidence in all of the firms visited, the nature and configuration of these affordances differed markedly between the large and small practices. So for example, in the larger practices the training function ensured that trainees were systematically exposed to working alongside more senior staff, that their progress in terms of task competence was formally reviewed at regular intervals against the organisational competency framework, and that their development needs were explicitly considered in deliberations concerning work allocation. Eraut (2007) and Watkins and Cervero (2000) identify such characteristics as being supportive of professional workplace learning.

In the small firms in contrast, no training department existed; practical responsibility for trainees' workplace professional development was diffuse and most often rested with their current line manager, who would be responsible for allocating their work. Within this work allocation process, consideration of the trainee's development needs would be secondary to more exigent work concerns. Crucially however, this did not *inevitably* constrain the learning affordances available to the trainee, as the nature of work itself in the small firms produced a range of affordances not available to trainees in the larger

firms. For example, with a more diverse client base, trainees were exposed to a wider range of clients and a fuller range of accounting tasks. They were not limited to a single function (e.g. audit or tax) as their contemporaries in the larger practices were, and as such they quickly encountered a wider variety of new and challenging responsibilities. They tended to view this positively in terms of the freedom and flexibility to shape their own learning pathway. Previous studies of professional learning have, in assuming the normality of the large firm paradigm, tended to neglect this distinctive quality of the learning environment of the small firm.

Secondly, the findings suggest that the processes of co-participation that shape professional learning take on a significantly different form in small accountancy practices relative to their larger counterparts. The larger practices in the study operated formal training systems, which produced largely non-negotiable frameworks for the trainees' development. In this environment, agency becomes subordinate to structure as the individual has little option but to follow the demarcated pathway laid down for them. In this sense, the image of the self, regimented by corporate dictat, which has been presented in previous studies of accountancy trainees (e.g. Coffey, 1994; Anderson-Gough et al., 1998) rang true in the two larger firms. However, it was not evident in the three smaller practices. Here, in the absence of such structure, the individual's subjective dispositions played a far greater role in determining what and how they learned. So, the trainee predisposed to greater independence and flexibility in their approach to learning found greater room in which to exercise this preference in the small firm, and to benefit from this greater freedom. Conversely, the trainee who favoured greater structure and was more habituated to a conventional educational process predicated on explicit guidance, was more likely to struggle. In the less regimented small firm environment, the trainee must, to use Taylor et al's (2004) metaphor, swim in the deep waters of

independent, self-directed learning. Whether they sink or swim in such waters is conditioned by their biographically-constructed dispositions and the extent to which these align with the learning context of the small firm. Thus, whether it is the small firm or the large firm that offers a 'better' learning environment for the professional trainee is a function of the process of co-participation.

For practitioners, this has implications in terms of avoiding a 'one size fits all' approach to professional development and work-integrated learning. For example, some trainees in smaller firms may benefit from more of a guiding structure, while in larger firms, some trainees may find a more flexible approach conducive to learning. Additionally, there are consequences for the ways in which employers in accountancy seek to recruit trainees. For example, smaller employers may find that more mature recruits with more extensive work experience are better equipped to benefit from the greater degree of autonomy afforded within the small firm environment.

There are also implications for the careers guidance provided by HE institutions; students may benefit from learning about the different levels of structure and resource that tend to characterise different sizes of employer, and how this can impact upon their future learning and career development. In particular, students could be encouraged to reflect upon the potential implications for them – both positive and negative – of the typically less structured and less systematic nature of work-related learning in the small firm.

There are implications for researchers also: previous studies of professional workplace learning have, in correctly seeking to illuminate the workplace context of learning, often neglected the complex interaction between agency and structure (see, for example, Eraut, 2007; Gold et al., 2007). Future research on professional learning – and workplace

learning more broadly – therefore needs to incorporate a dual focus on both context and agency, as the two are interdependent. Finally, there is scope for further research on the relationship between gender and professional learning in the small firm, and on the impact of family background, networks and connections upon individual dispositions towards workplace learning and career choices.

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APPENDIX 1

Accountancy Trainees Interview Template

Opening Comments

1) Biographical Information

- Age?
- How long have you been with the firm?

- What type of secondary school did you attend?
- Did you enjoy it? PROBE:
 - And at the age of 16, did you stay on in school / college, find a job, or something else?
 - So, what prompted you to take that decision? Was it a planned strategy with a goal in mind? Simply 'the next step'?
- [Consider decisions regarding initial education / career, e.g. did you go on to University? Higher degree? Then PROBE:]
 - *Reasons* for decisions; strategies / rationales or just the next thing?
 - What degree did you do?
 - *Processes* involved in choosing course / institution; a cost – benefit analysis?
 - Attitudes to formal education; dislike of 'abstractness'

- Why did you apply to this firm in particular? Did you apply to any others?

- Did the size of firm feature in your decision of where to do your training contract? If so, how and why? (e.g. different experience of training?)

2) The nature of work tasks

- Could you describe the things or specific tasks that you do most often in your job, on an everyday basis? [*show me if appropriate*, unless already observed] → [PROBE range of tasks, interactions with other people, artefacts, *machines, computers*]...
 - When you first started your job, can you remember if there were any things that you found hard or difficult to get used to? How did you become better at those things?
 - Would you say that your job is varied, or does it concentrate only on a few things? Would you like more variation in your work?
 - If I asked you what skills you think are most important to your job, what would you say? And how would you say you acquired them?
 - PROBE: look for technical, managerial, people management etc.
 - Do you work as part of a team? If so, is it a stable team or a different team from job to job?
 - Who would you say you generally interact with at work most on a daily basis?

PROBE:

 - What do those interactions normally consist of?
 - How useful do you find these interactions? Do you feel that you pick up anything useful from them?

- And who do you ask (if anyone) if you're not sure about how to do something, or if you need more information about something?
- Do you make use of any outside sources of learning for your work – e.g. internet, friends, people you know, colleges etc? Which of these do you find most helpful?
- Would you say that you help others to learn in the workplace? How (e.g. buddying / mentoring)?

3) Accountancy training – on the job / work experience

- What different kinds of role or job do you do as part of your work experience?
- What kinds of clients do / did you work with? Which most frequently?
 - Would you prefer greater variety in your work, in terms of tasks and clients, or are you satisfied in that respect?
- To what extent is / was your work experience planned and structured in advance?
PROBE: extent of structure surrounding work experience.
- To what extent do you get a say in the work that you do? PROBE: opportunities to express preference for work that helps development.
- Is / was there any paperwork involved in your work experience, like monitoring forms, review forms, work experience plans / timetables?
- To what extent do / did you feel that there was a connection between what you do on your off-the-job training and your on-the-job work experience?
- What do you feel you have picked up through on the job learning that you didn't / don't get from the off the job tuition? Have you found one more useful?

4) Accountancy training – off the job

- How many exams do you do / have you done?

- How have you found them / did you find them?
- What formal tuition or off the job training havey you received? (e.g. block release)
 - How was it organised? (e.g. in study blocks – if so, how long, and how frequent?). PROBE for detail.
- How have you found the tuition? Useful?
 - To what extent is your other work organised *around* the training? Is your workload planned out in advance to ensure that you don't have work to do while you're off on training?
 - Does anyone in the firm help you with your tuition? PROBE for degree of structure / formality / proactivity. Or is work and tuition kept largely separate?
- How much other *formal* off the job training (or education) have you done since you joined the firm? PROBE: how have you found this? [If none, why? PROBE: Have you considered doing any, or been asked to do any? What happened?
- In general, what process triggers that training? Is it normally organisational requirements – something you're told to do – or something you're encouraged to do, or more of a proactive choice on your part? A mix of these?
 - PROBE the specific process (e.g. suggestions from boss, letter from HR etc).

END

Acknowledgements:

The research on which this paper is based was supported by the British Academy and Leverhulme (grant number SG120862). I am grateful for their support.

Table 1: Overview of the Sample

Company profile	Respondents Interviewed
<p>1. 'RTP'</p> <p>Large international firm: more than 1000 employees in the UK, around 170 trainees</p>	<ol style="list-style-type: none"> 1. Training Director 2. Trainee 1 (second year) 3. Trainee 2 (second year) 4. Trainee 3 (third year) 5. Trainee 4 (third year)
<p>2. 'Vantas'</p> <p>Large international firm: more than 1000 employees in the UK, around 120 trainees</p>	<ol style="list-style-type: none"> 1. Training Director 2. Trainee 1 (second year) 3. Trainee 2 (second year) 4. Trainee 3 (third year) 5. Trainee 4 (third year)
<p>3. 'Conways'</p> <p>Small firm: 25 employees, four trainees</p>	<ol style="list-style-type: none"> 1. Partner 2. Manager 3. Trainee 1 (first year) 4. Trainee 2 (second year) 5. Trainee 3 (second year) 6. Trainee 4 (third year)
<p>4. 'Johnson Harris'</p> <p>Micro firm: 9 employees, one trainee</p>	<ol style="list-style-type: none"> 1. Partner / Managing Director 2. Trainee (3rd year)
<p>5. 'Alexander and Co.'</p> <p>Micro firm: 8 employees, one trainee</p>	<ol style="list-style-type: none"> 1. Partner / Managing Director 2. Trainee (2nd year)

Table 2: Demographic profiles of the trainees

Company	Trainee pseudonym and age (at time of research)	Subject studied at degree level	Age at entry to degree
1. 'RTP'	Trainee 1: Rachel (age 23)	Accountancy	18
	Trainee 2: Alan (age 25)	Accountancy & Finance	20
	Trainee 3: Mike (age 24)	Accountancy & Finance	18
	Trainee 4: Helen (age 24)	History	18
2. 'Vantas'	Trainee 1: David (age 23)	Accountancy	18
	Trainee 2: Astrid (age 25)	English	20
	Trainee 3: Emma (age 24)	Accountancy & Finance	18
	Trainee 4: Mark (age 24)	Philosophy	18
3. 'Conways'	Trainee 1: Justin (age 22)	Accountancy	18
	Trainee 2: Nathan (age 23)	Geography	18
	Trainee 3: Chloe (age 23)	Social Science	18
	Trainee 4: Colin (age 24)	Accountancy	18
4. 'Johnson Harris'	Trainee: Jane (age 26)	Mathematics	20

5. 'Alexander and Co.'	Trainee: Sara (age 24)	Business Studies	19
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Note: All respondents had been born and educated (up to and including degree level) in the UK, except for 'Astrid' (Trainee 2 at Vantas) who had been born and educated in Singapore.

^[i] The Institute of Chartered Accountants in England and Wales (ICAEW), and the Association of Chartered Certified Accountants (ACCA).

^[ii] The term ‘Big 4’ refers to the four largest global accounting and financial services firms: Deloitte, PricewaterhouseCoopers, Ernst and Young, and KPMG.

^[iii] Associate Chartered Accountant. See ICAEW (2011, 2015) for further details about the ACA training process, work experience requirements and the commitments expected of employers involved in training.

^[iv] While completing a degree in accountancy is not a requirement for entry to the accountancy profession, it often conveys exemptions from certain examination requirements.