2015

The impact of relevant work experience on third level accounting students' view of learning

Terese Deehan
Department of Accounting and Information Systems, Cork Institute of Technology, Cork, Ireland.

Follow this and additional works at: https://sword.cit.ie/allthe

Part of the Accounting Commons, Business Administration, Management, and Operations Commons, and the Education Commons

Recommended Citation
Deehan, Terese, "The impact of relevant work experience on third level accounting students' view of learning" (2015). Theses [online]. Available at: https://sword.cit.ie/allthe/61

This Master Thesis is brought to you for free and open access by the Dissertations and Theses at SWORD - South West Open Research Deposit. It has been accepted for inclusion in Theses by an authorized administrator of SWORD - South West Open Research Deposit. For more information, please contact sword@cit.ie.
The impact of relevant work experience on third-level Accounting students' view of learning

TERESE DEEHAN
Cork Institute of Technology
School of Business
Department of Accounting and Information Systems

The impact of relevant work experience on third-level Accounting students' view of learning

This dissertation is submitted for the requirements of the Degree of Masters in Business (Research), Cork Institute of Technology

by

Terese Deehan BBus (Hons) in Accounting
June 2015

Research Supervisor – Sylvia Dempsey BComm FCA MSc (Accounting)
Ethical Declaration

The author hereby declares that, except where duly acknowledged, this thesis is entirely her own work and has not been submitted for any other degree in any third level institute.

Terese Deehan (Student)

Sylvia Dempsey (Supervisor)
# Table of Contents

Index of Figures......................................................................................................................... 7  
Index of Graphs ......................................................................................................................... 7  
Index of Tables .......................................................................................................................... 7  
Appendix ....................................................................................................................................... 7  
Acknowledgements ..................................................................................................................... 8  
Abstract ......................................................................................................................................... 10  

**Chapter 1 Introduction to this Research** ........................................................................... 11  
1.1 Introduction ......................................................................................................................... 11  
1.2 Background to the Study ..................................................................................................... 11  
1.3 Cork Institute of Technology (CIT) ..................................................................................... 12  
1.4 Gaps in the Literature ......................................................................................................... 13  
1.5 Research Objective ............................................................................................................ 15  
1.6 Focus of this Research ........................................................................................................ 16  
1.7 Limitation of Research ....................................................................................................... 16  
1.8 Structure of the Study ........................................................................................................ 17  
1.9 Conclusion ........................................................................................................................ 19  

**Chapter 2 Literature on Learning in Accounting** ............................................................... 21  
2.1 Introduction ........................................................................................................................ 21  
2.2 Bloom’s Taxonomy (1956) .................................................................................................. 21  
2.2.1 Criticisms of Bloom’s Taxonomy .................................................................................. 22  
2.2.2 Revised Bloom’s Taxonomy (2000) ............................................................................. 24  
2.3 Marton and Saljo’s Learning Conception (1976) ............................................................... 25  
2.3.1 Conception A: Learning as the Increase of Knowledge ................................................ 28  
2.3.2 Conception B: Learning as Memorising ....................................................................... 28  
2.3.3 Conception C: Learning as the Acquisition of Procedures etc., which can be Retained and/or Used in Practice ................................................................. 28  
2.3.4 Conception D: Learning as the Abstraction of Meaning .............................................. 29  
2.3.5 Conception E: Learning as an Interpretative Procedure at the Understanding of Reality ................................................................. 29  
2.3.6 Conception F: Learning as Changing as a Person ......................................................... 29
2.4 Further Views of Learning ............................................................... 30
2.5 Learning in Accounting Education ............................................... 33
  2.5.1 Learning as the Increase of Knowledge ................................... 34
  2.5.2 Learning as Memorising ......................................................... 35
  2.5.3 Learning as the Acquisition of Facts, Procedures etc., which can be Retained and/or Used in Practice ............................................................. 35
  2.5.4 Learning as the Abstraction of Meaning ................................... 36
  2.5.5 Learning as an Interpretative Process All at the Understanding of Reality ............................................................. 37
  2.5.6 Learning as Changing as a Person ............................................ 37
2.6 Conclusion .................................................................................... 38

Chapter 3 Value of Work Experience in Accounting Education .......... 40
3.1 Introduction .................................................................................. 40
3.2 History of Work Experience in Accounting Education .................. 40
3.3 Benefits of Relevant Work Experience ........................................... 43
  3.3.1 Skill Development ................................................................. 45
  3.3.2 Putting Knowledge into Action ................................................. 48
  3.3.3 Improved Results ................................................................. 50
  3.3.4 Focus on Study and Career Path ............................................. 51
  3.3.5 Enhanced Employability ......................................................... 52
3.4 Critiques of Placement .................................................................. 54
  3.4.1 Did not Improve Academic Performance .................................. 54
  3.4.2 No Improvement in Focus ....................................................... 56
  3.4.3 Operational difficulties in Placement ...................................... 57
  3.4.4 May not improve Employability .............................................. 60
3.5 Views of all Stakeholders ............................................................. 61
  3.5.1 Students' View .................................................................... 61
  3.5.2 Employers' View ................................................................. 63
  3.5.3 Academics' View ................................................................. 66
3.6 Conclusion .................................................................................... 67

Chapter 4 Methodology ..................................................................... 69
4.1 Introduction .................................................................................. 69
Index of Figures

2.2  Bloom's Taxonomy  22
2.2.3 Revised Bloom's Taxonomy  25
2.3  Conceptions of Learning  27

Index of Graphs

6.1  Overall analysis of the learning conception of the entire class  91
6.2  Analysis of the six learning conceptions (Byrne and Flood V this study)  97
7.1  Comparison of conceptions of learning between students with no relevant work experience and students with relevant work experience  103

Index of Tables

6.1  Tabulation of the Conceptions of Learning of the Entire Class  91
7.1  Comparison of conceptions of learning between students with no relevant work experience and students with relevant work experience  102

Appendix

A  Student Participation Sheet  115
Acknowledgements

I almost cannot believe this Masters, which has been such a big part of my life for the last two years, is finally complete. The feeling of relief is indescribable as I finally reach the nice part where I get to show my gratitude to everyone who has helped me throughout the process.

I would like to thank all of my family and friends. I cannot thank my parents enough for their support, kind words and encouragement when I needed it the most, for always being there and believing in me. I would be lost without you both. Thanks to my sister Emma for all the cups of green tea and for being there through some tears. Thanks to my brothers Derek, Barrie and James for always asking how I was getting on even if ye could not make sense of what it was I was actually doing. Thanks also my boyfriend Mark, I am not sure how you managed to put up with me through some of the stressful times. Thanks for making me laugh every day, for always asking how the Masters was coming along and for knowing when not to ask. You kept me going through it all and I am very grateful.

I would like to say a massive thanks to my second family, all of the post-grads who have been with me through thick and thin in PF52, D160 and C148. To Sarah, Ciara, Kate, Kevin, Eoin, Brigid, Kieran, Ruth, Yvonne, Alan, Tim, Cliodhna, Laura, Wes and Lisa, thank you all for bringing a smile to my face every day, for the chats, coffee mornings, decoration shopping days, laughs and lunches. I wish you all the very best of luck.

I would like to thank Caroline O’Reilly, Head of the Department of Accounting and Information Systems and Gerard O’Donovan, Head of Faculty of Business and Humanities in CIT for their support throughout the duration of this Masters. Thanks to all of the lecturers I have worked with for the past two academic years, your help and guidance was greatly appreciated and it has made my time at CIT most enjoyable and an experience I will never forget. Thank you to the fourth year Bachelor of Business (Honours) in Accounting class for your participation in this study. I am very grateful for your time, patience and honesty.
Lastly and most importantly, I would like to thank my supervisor, Sylvia Dempsey. Sylvia, you absolutely amaze me. You are the most kind-hearted, positive, hard-working person I know. Your attitude to all things in life made me want to work hard every day. I genuinely do not know where I would be without your guidance and expertise. Thank you for always being there and making me believe I was capable of completing this Masters even during the times I felt a bit over-whelmed. Thank you for all your time, dedication, emails, texts, proof reading, coffees and meetings. I am forever grateful. Thank you Sylvia.

Thank you all.
Abstract

Title: The impact of relevant work experience on third-level Accounting students' view of learning.

Author: Terese Deehan

The benefits of work experience in accounting education have been examined extensively in the academic literature. Extant literature cites skills development, putting knowledge into action, improved academic results, increased focus on study and career path and enhanced employability as the main benefits to students. Other than research on the impact on academic results, there is a dearth of research on the impact of work experience on students' view of learning. In research conducted in Ireland, Byrne and Flood (2004) concluded that the majority of third-level accounting students only have a surface-level view of learning and that this will not be of benefit to them when they enter the work force. This study seeks to examine if relevant work experience has an impact on third-level accounting students' view of learning.

In this study content analysis was carried out on fifty-four student participation sheets completed by final year Accounting degree students in Cork Institute of Technology. This explored their view of learning to ascertain if student with relevant work experience have a higher view of learning than those who had not. A hierarchical framework of learning, developed by Saljo (1979) and Marton et al. (1993), was used to measure the students' conception of learning.

The main finding of this study is that relevant work experience during third-level Accounting education has a positive impact on students' view of learning. It appears to elevate the accounting students' view of learning from the more simplistic concepts of acquisition and memorising of knowledge to the use and understanding of that knowledge in practice. This suggests that relevant work experience begins to encourage a deeper approach to learning. This would support the growing call for relevant work placement as part of the formal curriculum of a third-level accountancy degree programme.
Chapter 1 Introduction to this Research

1.1 Introduction

This chapter introduces this research by providing a background to the study and demonstrating how, using a review of extant literature, the researcher identified a gap in the literature. This chapter describes the research objective and the questions posed as the step used by the researcher to fulfil this objective. It also acknowledges the limitations of the research. This chapter closes with the provision of the structure of the study.

1.2 Background to the Study

Relevant work experience is defined here as experience by a student in an organisation in the chosen field of interest. As this study focuses on accounting students, the relevant work experience would be in an accountancy practice or in the Finance division of an organisation. This work experience could be gained during the Summer or Winter breaks, or as part-time work throughout the academic year.

Work experience, by way of formal work placement, has become an increasingly popular element of third-level education as it provides many benefits for students such as skills development, putting knowledge into action, improved academic results, increased focus on study and career path and enhanced employability. Not only are the benefits of work placement for the student, the employer and the college can also benefit by providing linkages between employers and academic institutions allowing employers to gain cost effective employees, which may materialise into future full time employees and academic institutions to boost their reputation.
The rise in popularity of work placement on Accountancy degree programmes is mainly due to the fact that, the majority of accounting graduates do not seem to possess the adequate skills and knowledge required of them by future potential employers. Graduates appear to possess the relevant accounting information but are not being taught how to put this knowledge into practice. For this reason, third-level institutions are now under pressure to provide work experience programmes to their students. Third-level institutions need to decide on the best possible pedagogy to provide the relevant work experience education to their students. Unfortunately, placement is not yet part of the accounting degree programme in Cork Institute of Technology (CIT). However students are encouraged to seek relevant work experience, for all the benefits listed above.

1.3 Cork Institute of Technology (CIT)

Cork Institute of Technology (CIT) is a third-level education institute administering a wide range of full-time and part-time higher education courses at mainly degree and masters levels. Work experience programmes are provided to students in a number of courses in the School of Business. However, work experience has not yet been formally implemented into the Accounting degree programme. The students are however encouraged to obtain relevant work experience in the Summer and Winter breaks. The Accountancy Degree programme is currently undergoing programmatic review, with one of the major changes being the introduction of work experience. This was in answer to callings by graduates, current students and industry.

The researcher is a Masters (Research) student in CIT and tutors Business students in the area of Accounting and Information Systems. Initially the research proposal for this study was to examine the Accounting students' view of learning. The researcher had read the work of Byrne and Flood (2004) exploring the views of learning of Accounting students in Dublin City University (DCU) and initially wanted to replicate that framework in CIT. However, with the initiation of examination of the benefits of work experience in the Accounting curriculum, the ultimate focus of the research changed to the investigation of the influence of
work experience on students’ view of learning. This adds to the literature in this area of accounting education. As the researcher is studying and working in CIT, information and participants for the study is readily available.

1.4 Gaps in the Literature

Accounting professionals and researchers alike have maintained that work experience is a dominant out-of-class learning experience (Albrecht and Sack, 2000). The benefits of work experience within accounting education have been examined extensively in the academic literature (Lowe, 1965; Knechel and Snowball, 1987; Siegel and Rigsby, 1988, Beard, 1998). In 2013, a survey conducted in Ireland, as part of the REAP (Roadmap for Employment-Academic Partnerships) project explored the employers’ views of work experience. The aim of the project is to improve communications between Higher Education Institutions (HEIs) and employers, and reported results confirming that employers believe communication with the HEIs is limited and is an issue which should be addressed (Sheridan and Linehan, 2013). Employers view placement in third-level favourably, however they had minor suggestions for improvements in the communication between the employer and the HEIs, such as more “tripartite meetings” (p.6), that is meetings between the employer, academic and the student, and the development of a contract. Interaction between employers and HEIs, to improve the work experience process, is an opportunity that calls for further investigation in relation to the possibility of broader interaction developments (Sheridan and Linehan, 2013).

The results of extant research on how work placement contributes to the development of students’ academic performance are mixed. Some literature believes that it contributes to improved results (Koehler, 1974; English and Koeppen, 1993; Beard 1998; Duignan, 2003), while other literature is inconclusive (Knechel and Snowball, 1987; Giacomino, 1990; Little and Harvey, 2006; Warinda, 2013). Other than research on the impact of work experience on academic results, there is a dearth of research on the impact of work experience on
student learning and development. Beck and Halim (2008) refer to this as a "paucity of research" (p.3) into the impact of work experience on student development. Likewise Little and Harvey (2006) argue that:

"Very little research explicitly explores how the placement experience translates into academic development from the point of view of current students. Much is taken for granted, the observed maturity of undergraduates returning from a period of work placement is assumed to carry over into a more studious or reflective approach to learning but there is little direct evidence to be found of this in the literature" (p.2).

Gracia (2010) did discover that students with an experiential conception of learning appeared to be more resilient and innovative recognising soft skills as important factors in the process of learning, suggesting these students found work experience more beneficial than those expressing a technical approach in relation to developing employability skills. Gracia (2010) also maintained that there is very little research on the impact of work experience on students' conceptions of learning as well as their transition and development of employability skills.

A combination of the Gracia (2010) paper and the results of a paper by Byrne and Flood (2004) in the Journal of Accounting Education are the main influences on this study. Byrne and Flood (2004) examined third-level accounting students' view of learning using a framework originally created by Saljo (1979) and later amended by Marton et al. (1993). They concluded that third-level students only have a surface-level view of learning and that this will not be of benefit to them when they enter the work force.

"The majority of accounting students both at undergraduate and postgraduate level hold quantitative, reproductive and external conceptions of learning. It is likely that these students adopt approaches to learning that are surface-orientated and utilitarian. Consequently, they will not develop the knowledge, skills and competencies expected of accounting graduates" (Byrne and Flood, 2004, p. 34).
This led the researcher to question whether the benefits of relevant work experience cited in the literature have an influence on third-level accounting students' view of learning. This is the gap in the extant literature that the researcher explores.

1.5 Research Objective

The objective of this study is therefore to investigate:

_The impact of relevant work experience on the third-level Accounting students' view of learning._

To fulfill this objective the researcher led to two research question. First to replicate the work of Byrne and Flood (2004), using final year accounting students in Cork Institute of Technology (CIT), to determine the overall view of learning of the accounting students. The answer to the following question will be sought:

1. What is the overall view of learning of third-level Accounting students?

This question will explore learning in Accounting education and investigate the different ways in which students in this case perceive learning. The overall conceptions of learning of this cohort of accounting students will be compared to extant research in this area.

Secondly the work will be extended to compare the views of learning of students with and without relevant work experience. This will be achieved by answering the following question:
2. Does relevant work experience impact on third-level Accounting students' view of learning?

This question will examine if accounting students with relevant work experience view learning differently to accounting students that do not have relevant work experience.

1.6 Focus of this Research

This dissertation will focus on Accounting students in CIT as they enter their final year of their honours degree program. A definition of relevant work experience was given to the students before they took part in this study. This consisted of paid or unpaid work experience for at least the equivalent of eight full-time weeks in an accountancy practice or the finance department of an organisation. It could be during the Summer or Winter break or part-time during the academic year. Ultimately, it was up to the students to determine whether they had relevant Accounting work experience or not.

Initially, the research replicated the work of Byrne and Flood (2004) question asking them what they viewed as learning. This dissertation expanded on this work by comparing the results of two categories: those who have relevant work experience and those without relevant work experience. This is where this study will add to the extant literature. It is also hoped that it will influence the amendment of the accounting curriculum in CIT.

1.7 Limitation of Research

This exploratory descriptive research, while narrowing the existing gap in the literature, has limitations. In fulfilment of the requirements for a Masters in
Business (Research), this dissertation was the first major piece of academic research undertaken by the researcher. Along with experience, time was another limiting factor for the researcher, as the research has to be completed in 20 months. However the research feels that the time was sufficient to complete the work.

This research examined final year accounting students at Cork Institute of Technology, however there is no formal work experience element in their program. Although the researcher defined to the students that 'relevant work experience' comprised of summer or part-time work in an accountancy practice or the Finance division of an organisation, ultimately it was up to the student to decide whether to tick that box or not. Therefore, with only this guidance, it was left in the hands of the respondent to decide whether their experience was relevant or not. However, the advantage of this group not having formal work experience was that they were the same cohort of students, having studied the same modules with the same lecturers, and some had relevant work experience whereas others did not.

Fifty-four final year accounting students took part in this study. A larger number may have produced more accurate results, however this was the full class on the day the participation sheets were distributed. The researcher had originally aimed to get fifty responses, so deemed it an adequate number of respondents to the study.

1.8 Structure of the Study

A thorough analysis of the extant literature relating to this research is provided in the next two chapters of this study. Chapter Two provides definitions of learning. The main writers in this area are Bloom (1956), Marton and Saljo (1976), Saljo (1979) and Marton et al. (1993). This chapter then describes and compares both of these definitions of learning and looks at the ways in which students' process
information and how they perceive learning. It also examines other studies of learning. It then focuses on recent accounting literature to determine the views of learning of accounting students. The main writers in this area are Byrne and Flood (2004) and Gracia (2010). It concludes by stating the framework to be used in this study to examine the view of learning of third-level accounting students.

Chapter Three examines the value of work experience and focuses on the advantages and disadvantages of implementing work experience into third-level Accounting programmes. The majority of the literature relates to work placement, cooperative experience and internships, however this research will extend this to all forms of relevant work experience including part-time job in accountancy firms or finance departments and summer jobs in the same. The main writers in this area include the American Accounting Association’s (AAA) Committee (1952), Knechel and Snowball (1987), The Accounting Education Change Commission (AECC, 1990), Albrecht and Sack (2000), Bowrey, Clements and Cord (2010), Buckley and El Amoud (2010), Paisey and Paisey (2010) and Thompson (2011). This chapter specifically focuses on the benefits and critiques of work experience to the individual even though there are also benefits for the employer and the college.

Chapter Four describes the research strategy chosen to achieve the research objective. It justifies the use of content analysis of student participation sheets and lays out in detail the steps taken by the researcher in extracting and analysing the content of the participation sheets of fifty-four final year Accounting students which are further analysed in Chapters Six and Seven.

Chapter Five provides a profile of the third-level institute where this research took place. It reviews the structure of Cork Institute of Technology (CIT), its management, staff and students. It then follows on to discuss CIT’s mission statement and vision for the future as well as exploring the different faculties within CIT. It concludes with the rationale behind focusing on the School of
Chapters Six and Seven describe the findings of this research. Chapter Six discusses the Accounting students' view of learning in relation to the six conceptions of learning as set out in a framework developed by Saljo (1979) and later amended by Marton et al. (1993). This chapter also compares these findings to previous research conducted by Byrne and Flood (2004) as they conducted a similar study in Dublin City University (DCU). This is answer to the first research question in this study.

In answer to the second research question of this study, Chapter Seven analyses the student participation sheets by dividing them into two categories: students without relevant work experience and students with relevant work experience. This analysis will determine if students who have had relevant work experience view learning differently to those who have not.

Finally, Chapter Eight presents the conclusion of this research by answering, in detail, each of the two research questions that were set out in section 1.5 above. It validates the findings of the literature review using the framework developed by the researcher in Chapter Two and extends these findings to add to the existing Accounting Education literature.

1.9 Conclusion

This chapter introduced the background to this research. It commented on the extensive literature available on the benefit of introducing formal work experience into Accounting education and the dearth of literature on its influence on accounting students' view of learning. It declared the research objective and research questions that will be used to achieve this objective. It also stated the
limitations of the study. Chapter One concluded with an outline of the structure of the remainder of the study, from the literature review, research methodology, to the research undertaken, the findings, and the conclusion.
Chapter 2 Literature on Learning in Accounting

2.1 Introduction

Learning has been defined by many researchers over the years. There are many theories but the two most prevalent are that of Bloom (1956), the Taxonomy of Educational Objectives, better known as Bloom’s taxonomy, and that of Marton and Saljo (1976), Saljo (1979) and Marton et al. (1993) known as the conceptions of learning. These researchers used a hierarchical view of learning that although often criticised is viewed more often as being appropriate.

This chapter describes, compares and contrasts both of these definitions of learning. It also examines other studies of learning. These studies were predominantly in Australia in the late 1990’s and early 2000’s. It then focuses on recent accounting literature to determine the views of learning of accounting students. It concludes by stating the framework to be used in this study to examine the view of learning of third-level accounting students in Ireland.

2.2 Bloom’s Taxonomy (1956)

The Taxonomy of Educational Objectives, commonly known as Bloom’s taxonomy, is a framework devised to classify the learning objectives within the education system (Bloom, 1956; Krathwohl, 2002). This taxonomy, presented in a hierarchical structure, divides learning into six categories, namely: knowledge, comprehension, application, analysis, synthesis and evaluation as depicted in Figure 2.1 below.
Bloom (1956) viewed each of the categories as more difficult than the previous, or that one category must be completed before the next can be achieved (Krathwohl, 2002). While "knowledge" merely requires the memorising of learned material, "comprehension" requires the demonstration of understanding, and "application" requires the use of the knowledge to solve problems. These three were seen as the lower order thinking skills. Then "analysis" requires the examination of the information and making inferences, "synthesis" requires the compiling of separate parts of information into a whole to provide alternative solutions and "evaluation" requires making judgements through the presentation of defense of opinions (Bloom, 1956). These were seen as the higher order thinking skills. Even though Bloom's taxonomy (1956) is widely used as a learning theory, it is critiqued in the literature.
2.2.1 Criticisms of Bloom's Taxonomy

The taxonomy is often incorrectly interpreted due to the terms “lower order” and “higher order” skills being used. Even though it was not the intent of Bloom (1956) when referring to the first categories as “lower order skills”, educators often view them as less important (Booker, 2007). This is not what Bloom (1956) meant when he was devising the hierarchical structure. He merely felt that the lower order skills should be obtained prior to attempting to obtain the higher order skills.

Wilhoyte (1965), Pring (1971), Sockett (1971), Hirst (1974) and Ormell (1974) identified some other downfalls related to Bloom’s taxonomy (1956). They believed the use of behavioural-specified goals exposed the framework to the risk of confusing the objective with its indicator. This is evident in Green’s argument (1964) that the goal of teaching is to convert students’ behaviour into rational action, not to change students’ behaviour.

Others criticised the taxonomy for omission or misnaming of categories. Sockett (1971) expressed the view that Bloom’s taxonomy (1956) fails to recognise a connection between behaviour and the encompassing circumstances of particular behaviours, which lead Sockett (1971) to believe that the full nature of educational objectives were not portrayed in an accurate manner. Sockett (1971) described the category of ‘remembering’ as follows:

"'Remembering' is unintelligible just as a psychological process (even if we lay aside its counterpart - forgetting) for we remember something, cases of remembering are cases of being right about what was or is the case. We cannot posit remembering in any sense apart from content. If remembering is thought of as content-free we have an empty concept which could not be even part of an educational objective." (p. 20)
Hirst (1974) andOrmell (1974) criticise Bloom’s taxonomy (1956) for the lack of inclusion of a broad category of ‘understanding’ as it is a commonly used term in objectives.

Another criticism of the taxonomy is its lack of interrelationship between the categories. Hirst (1974) believed that the central objectives of education should be interrelated to form distinctive networks of relationships and therefore criticised Blooms taxonomy (1956) as it fails to generate a relationship between objectives, instead presenting each objective in isolation.

Although Bloom’s taxonomy (1956) has encountered criticisms from many researchers, the majority of users are generally content with the framework regardless of its imperfections (De Landsheere, 1977). While retaining the hierarchical format, a student of Bloom’s did revise the taxonomy, devising the Revised Bloom’s taxonomy (2000).

### 2.2.2 Revised Bloom’s Taxonomy (2000)

The main changes made in the revised version of the taxonomy were the changing of the names, replacing the noun with a verb reflecting a more active form of thinking, and also rearranging the high order skills (Anderson, Krathwohl, Airasian, Cruikshank, Mayer, Pintrich, Raths, Wittrock, 2001). The first four categories were renamed. The new names are remembering, understanding, applying and analysing. The top two categories were swapped and renamed evaluating and creating, see Figure 2.2 below.
"Remembering" consists of the recalling of learnt material and "understanding" consists of comprehending the meaning of what was remembered. "Analysing" and "applying" were similar to the definitions provided by Bloom (1956). Evaluating consists of making judgments about the value of information, Anderson et al. (2001) believed that this would come before "creating" which emphasises the creation of new meaning or structure. This answered some of the criticisms of Bloom’s taxonomy (1956) outlined above.

2.3 Marton and Saljo’s Learning Conception (1976)

Marton and Saljo (1976) conducted a study at a Swedish university to identify the ways in which students’ process information. Their methodology involved
presenting students with passages of prose to read and requesting their feedback on the meaning of each passage as well as their approach to reading the passages. This allowed Marton and Saljo (1976) to analyse the strategies students use to learn and process information, which leads to findings of what students understand and remember.

It was argued that learning and content have a direct relationship and therefore Marton and Saljo (1976) focused on the quality of content learned rather than the quantity of content learned. Fascinated with the students’ perceptions and the explanation behind why some students produced excellent interpretations and others had not, Marton and Saljo concluded that:

“What we found was that the students who did not get ‘the point’, failed to do so simply because they were not looking for it. The main difference we found in the process of learning concerned whether the students focused on the text itself or on what the text was about: the author’s intention, the main point, the conclusion to be drawn” (Marton and Saljo, 1997, p. 43)

Marton and Saljo (1976) discovered that there were two ways in which students’ process information, defined as “surface-level” processing and “deep-level” processing. Students adopting the surface-level approach to processing information appeared to focus on and memorise distinct sections of the content provided and students embracing the deep-level processing concept developed an understanding of the content provided (Marton and Saljo, 1976).

Saljo (1979) followed up on this work, discovering five appropriate conceptions related to the ways in which students’ view learning. These conceptions are distinguished as follows; learning as the increase in knowledge, learning as memorising, learning as the acquisition of facts, procedures etc., which can be retained and/or used in practice, learning as the abstraction of meaning and learning as an interpretative process aimed at understanding reality.
Marton et al. (1993) later explored the conceptions of learning further by conducting a study of students at Britain’s Open University where a sixth conception was established; Learning as changing as a person. Marton et al. (1993) maintained that the six conceptions form a hierarchical structure representing the stages of learning from reproducing material, evident in a surface approach, towards understanding information, emulating a deep approach. The Six Conceptions of Learning are illustrated in Figure 2.3 below.

**Figure 2.3 Conceptions of Learning**

- **Learning as changing as a person**
- **Learning as an interpretative process aimed at understanding reality**
- **Learning as the abstraction of meaning**
- **Learning as the acquisition of facts, procedures etc., which can be retained and/or used in practice**
- **Learning as memorising**
- **Learning as the increase of knowledge**

*Source: Combination of Marton and Saljo (1976) and Marton et al. (1993)*
2.3.1 Conception A: Learning as the Increase of Knowledge

The first conception of learning, that of knowledge, is quite ambiguous. The relationship between the learning and the learner is taken for granted as the learner gives little recognition as to how that knowledge would be used (Saljo, 1979; Pillay and Boulton-lewis, 2000; Byrne and Flood, 2004). It can be compared to the first level of cognition given by Bloom (1956), that being 'Knowledge' involving learning facts, terms and basic concepts.

2.3.2 Conception B: Learning as Memorising

The second conception of learning, memorising, is connected with the first. The students still view learning as the acquisition of knowledge, however memorising is a continuation of the first conception as it delivers reasoning behind the acquisition of knowledge in that students now use this information for examination purposes (Van Rossum et al., 1985; Byrne and Flood, 2004). Bloom (1956) maintains that 'comprehension' is the second stage of the cognitive domain. Bloom (1956) believes this involves comprehension, translation and the ability to re-write the knowledge acquired into your own words for repetition purposes such as answering assessment questions, which is in line with the above views of Marton and Saljo (1976) and Van Rossum et al. (1985).

2.3.3 Conception C: Learning as the Acquisition of Facts, Procedures etc., which can be Retained and/or Used in Practice.

The main focus of the third conception is the application of knowledge after acquisition. Unlike the second conception, the application of knowledge is used not only for academic purposes but also for a much wider variety of situations (Saljo and Marton, 1976; Byrne and Flood, 2004). This is in line with 'Application', which is the third stage in Bloom's (1956) cognitive domain in that Bloom (1956) declares the principal feature at this level of cognition is correct
translation of knowledge gained in a classroom environment to real life experience.

2.3.4 Conception D: Learning as the Abstraction of Meaning

Learners at the fourth conception of learning understand the importance of learning for application purposes and understand the meaning behind the knowledge acquired (Marton et al., 1993; Marton and Booth, 1997; Byrne and Flood, 2004). Again this can be compared directly to the cognitive domain labelled "Analysis" by Bloom (1956). He describes this as the break-down of materials and concepts into an organised structure in order for the learner to have a greater understanding of the meaning behind the knowledge gained.

2.3.5 Conception E: Learning as an Interpretative Process Aimed at the Understanding of Reality.

The fifth conception, learning as an interpretative process aimed at the understanding of reality, is a follow-on from the previous one. Students can now take the meaning behind the knowledge acquired and apply it in real life situations, helping them make more informed and accurate decisions (Van Rossum et al., 1985; Marton et al., 1993; Byrne and Flood, 2004). The fifth cognitive level according to Bloom (1956) is 'Synthesis' which again goes hand in hand with Conception E above. This level involves the learner combining all knowledge gained and with that being able to make more methodical decisions in order to improve the outcome in a variety of real world circumstances.

2.3.6 Conception F: Learning as Changing as a Person

The sixth conception that of changing as a person, was added to the conceptions of learning by Marton et al. (1993). It highlights that the more knowledge a...
person acquires, the more their perceptions and outlooks change, hence changing them as a person (Marton et al., 1993). Bloom (1956) labelled the final stage of the cognitive domain as 'Evaluation'. This includes making judgements and sharing opinions, which again will differ depending on the knowledge held by the learner. The conception of learning as changing as a person thus goes beyond the learning described by Bloom (1956).

2.4 Further Views of Learning

The theories of learning described above are often used in curriculum development in third-level and professional level education. However there are also many others. Some of them are summarised in this section and compared to the theories of Bloom (1956) and Marton and Saljo (1976).

Biggs (1994) established two significant prospects of learning described as 'quantitative' and 'qualitative'. Learning within the quantitative perspective involves accumulating knowledge and skills and the ability to accurately reproduce them (Biggs, 1994). Biggs (1994) believed that quantitative learning is prevalent in class-room type situations where the teacher imparts a great deal of knowledge on the students and in turn the students are tested on their ability to regurgitate this information in a prompt and meticulous manner during assessments. Applying this notion to the approach used by Bloom (1956) and Marton and Saljo (1976), quantitative learning is indicative of the surface-level process of learning and also corresponds to Conceptions A, B and C produced in Marton et al. (1993) hierarchical structure (Burnett, Dart and Pillay, 2003).

Qualitative learning involves the process of clarifying and understanding knowledge and the ability to absorb new information and to consolidate that with material already known to gain a greater appreciation of the content (Biggs, 1994). Biggs (1994) concludes that qualitative learning in the classroom involves a teaching process that has many dimensions including various tasks to be carried
out by students, reflective periods and communication sessions. This learning process is reflective of deep learning, as established by Bloom (1956) and Marton and Saljo (1976), and Conceptions D, E and F in Marton et al. (1993) hierarchical structure (Burnett, Dart and Pillay, 2003).

Burnett (1996) conducted a study on learning of secondary school students in Australia to examine the relationship between learner self-concept, which is the students own view of themselves as a learner, and learning strategies. Using measures similar to that of Marton and Saljo (1976), Burnett (1996) found that students who were interested in and excelled at learning, or students who possessed a positive learner self-concept, gravitated towards a deep approach to learning. A surface approach to learning was evident in students who believed they maintained a low learner self-concept (Burnett, 1996). These findings corresponded with earlier reports from Watkins and Hattie (1990) who also expressed the view that higher learner self-concepts were associated with deep learning approaches and that surface learning approaches were complimentary of lower learner self-concepts (Burnett, Dart and Pillay, 2003).

Boulton-Lewis et al. (2000) carried out a study of twenty-two Bachelor degree first year students of various courses including business, social science and humanities in three Universities in Australia. The aim of the study was to explore the reasons as to why these students wanted to study, to examine the students’ conceptions of formal and informal learning and the strategies they use in the learning process. Audiotaped interviews were conducted, questioning the students on topics such as reasons for studying at university and methods of studying, but also on “the meaning of learning, understanding and knowledge; learning outside university; and memorisation and learning” (Boulton et al., 2000, p.399). The three dominant motivations students gave as to why they chose to study their course were that they were paying for their education, social acceptance and developing as a person. The three prevalent conceptions of formal learning were acquiring knowledge, understanding and personal growth (Boulton-Lewis et al., 2000). “Acquiring Knowledge” was evident in four student responses, this
included gaining knowledge and using knowledge, “Understanding” was characterised by sixteen students and included understanding and acquisition; understanding, acquisition and use; and understanding, relating, elaborating and analysing. “Personal Growth” was defined by two students and related to their feelings and life experiences (Boulton-Lewis et al., 2000). Boulton-Lewis et al., (2000) identified four main categories of informal learning. (1) acquiring skills by observation and imitation, reported by six students, (2) acquiring cultural and social knowledge by transmission of information from family members or elders, characterised by five students, (3) independently developing practical skills by active problem solving, identified by five students, and (4) independently seeking information in areas of interest by finding appropriate resources, expressed by four students. Students identified six strategies for learning, these were reported by Boulton-Lewis et al. (2000) as listening, reading, writing, visual imagery, thinking or relating and discussing information.

Burnett et al. (2003) formulated a study of learning of three-hundred and fifty-five Australian students to explore the relationships between the conceptions of learning, learner self-concept and approaches to learning. The students were asked to complete a questionnaire with various questions related to subjects such as History, Maths, Languages, Art and Science to examine their conceptions of learning, their own personal self-concepts, and approaches to learning. Findings match the previous studies showing that students who enjoy the learning experience use a deep approach to learning and students who felt they were not very good at learning and dislike the learning experience adopt a surface approach to learning (Burnett et al., 2003).
2.5 Learning in Accounting Education

Some researchers in the 1990's, such as Haigh (1994), discovered that accounting students expect that their accounting education should merely provide the knowledge and skills needed for their anticipated future career, and seem to have pessimistic views towards educators who experiment with different styles of teaching.

However Bui and Porter (2010) had very different results when they interviewed employers who recruited undergraduate accounting students from New Zealand on the expectation-performance gap in accounting education. One of the tax partners interviewed felt the learning needs to be put into context. He stated that:

"Accounting graduates are not good at adapting knowledge or finding the answer to particular situations. As a tax consultant you not only need to know the law, but you also need to apply that law to specific areas. This skill is obviously not trained at university" (p.36)

Bui and Porter (2010) found that employers from both medium and large-sized firms feel that accounting students need not only possess accounting knowledge but should also have a good grasp on business and general knowledge. These employers believe that while third-level education provides a good basis for this, the only way for students to gain "real" business knowledge is through work experience (Bui and Porter, 2010).

Results reported by Bui and Porter (2010) on students views of accounting education also show that accounting students are concerned that they are not being taught how to apply knowledge acquired at university within the real world. One student interviewee expressed the view that;
"I cannot say that what we study is not knowledge, but it is not the sort of knowledge that we can [readily] apply in practice... I agree that university education should involve [critical] thinking and debate, but it still needs to be related to the requirements of the workplace. (Bui and Porter, 2010, p.43).

Byrne and Flood (2004) conducted an analysis into the conceptions of learning of ninety-three undergraduate accounting students and thirty-nine postgraduate accounting students at an Irish university. A student participation sheet prompted students to provide details of their programme and their year of study. It also posed the question "In your own words, what does learning mean for you?" (Byrne and Flood, 2004, p. 30). The responses were categorised into the six learning conceptions described by Saljo (1979) and Marton et al. (1993). Byrne and Flood (2004) found that 64% of undergraduates believed their experience of learning was categorised within Conception A-C and only 54% of postgraduates shared the same view. 36% of undergraduates shared the opinion that learning should be categorized within conception D-F and 46% of postgraduates agreed with this. This shows that the majority of undergraduate accounting students view learning at a surface-level. The following analyses the extant findings of accounting students view of learning in more detail.

2.5.1 Learning as the Increase of Knowledge

According to Byrne and Flood (2004) 33% of undergraduates perceived learning as the increase of knowledge expressing views such as “Learning means picking up new information” (p.31) and “Gaining knowledge of information that you did not previously know” (p.31). 26% of postgraduate students were of the same opinion, characterising learning as “improving knowledge of things” (p.31) and “Learning by definition is the capture of information from various sources... it is purely assimilation” (p.31). These students view learning as the mere acquisition of knowledge.
2.5.2 Learning as Memorising

Research conducted by Sharma (1997) in an Australian University, on the purpose of learning in accounting and finance degree programmes reported that 76% of 165 second year accounting students perceive memorising to be a principal feature in accounting.

Byrne and Flood (2004) discovered that 13% of undergraduates viewed learning as memorizing, describing Conception B as studying by reading, reciting and doing worked examples so as to have the ability “to go into exams without the fear of failure” (p.32). Byrne and Flood (2004) reported that 18% of postgraduates also viewed learning as memorising. These stated that learning for them meant “learning information off to such an extent that you can go in and pass an exam” (p.32). For these students learning is all about passing exams to get a job. They stated that they “may have no recollection of the information afterwards” (p.32).

2.5.3 Learning as the Acquisition of Facts, Procedures etc., which can be Retained and/or Used in Practice.

Byrne and Flood (2004) found that 18% of undergraduates and 10% of postgraduate students viewed learning as the acquisition of fact, procedures etc., which can be retained and/or used in practice. Students describing learning within this conception expressed learning as the “gaining of knowledge so as to solve problems in the real world” (p.32) and “acquiring information to apply it in the future in various circumstances” (p.32). These students had the view that learning was higher than merely acquiring knowledge to use for exam purposed, but it could also be used in the work place. But a level of understanding or meaning was still not evident. That is why these first three conceptions were referred to as surface-level learning.
2.5.4 Learning as the Abstraction of Meaning

Results reported by Byrne and Flood (2004) show that 29% of undergraduate students and 33% of postgraduates deduced learning as the abstraction of meaning. Student participation sheets show that undergraduates described learning as “understanding something well enough to speak or write about it intelligently” (p.33). Rather than merely regurgitating them. Students perceived learning as “getting a firm grasp and understanding of material being studied” (p.33). They also stated that this contributed to their ability to “deal with tasks” and expanded their knowledge base in various areas (p.33). Students described learning as “something we must want to do and accomplish under our own initiative” (p.33).

Postgraduates sharing the same view pointed out that, learning things off by heart for an exam would have no long-term benefit for the learner. They believed that “the ability to understand something inside out, getting to grips with it and being able to explain it easily to someone else” (p.33) was what learning meant to them.

All employers interviewed by Bui and Porter (2010) express the view that it is vital for accounting students to understand accounting principles and concepts. Employers from the small and medium firms believe that as well as mastering the basics of accounting, students should also possess bookkeeping and technical skills. However, Bui and Porter (2010) discovered that employers from the large firms share a different view in that they believe technical and bookkeeping skills should be acquired during the initial training period within an accounting firm rather than during third level education.
2.5.5 Learning as an Interpretative Process Aimed at the Understanding of Reality.

Byrne and Flood (2004) found that 3% of undergraduates perceive learning as an interpretative process aimed at the understanding of reality. Students with this view suggest that learning is “the progressive building of knowledge” (p.34) which allows the students to “apply this knowledge to different situations” and to “experience new things” (p.34). The study shows that 10% of postgraduates share the same understanding reporting that learning is about “Being able to develop new ideas, it’s not just what you are taught” (p.34).

2.5.6 Learning as Changing as a Person

Byrne and Flood (2004) discovered that 3% of undergraduates deduce learning as changing as a person with 3% of postgraduates agreeing with this. Student participation sheets indicate that students believe that the whole experience of learning involves “developing as a person” and is not just about “learning from textbooks” (p.34) and also stated that the process of learning includes “improving one’s knowledge, mind and abilities” (p.34).

Byrne and Flood (2004) conclude that undergraduate and postgraduate students adopting a surface-level approach to learning, including accumulation and memorisation of knowledge for reproductive purposes. They do go on to state that this type of learner will not possess the skills and competencies required by future potential employers. This ignited an interest in the researcher to examine the impact of relevance work experience on third-level accounting students. Does it have the effect of elevating their view of learning?
2.6 Conclusion

This chapter examined learning approaches and conceptions of learning of students from various backgrounds as well as accounting students. Two of the most extensive studies on learning, the Taxonomy of Educational Objectives (1956) and Marton and Saljo (1976), Saljo (1979) and Marton et al. (1993), were investigated and it is clear from this research that students perceive learning in many different ways. Blooms' taxonomy (1956) identified a hierarchical structure of learning including six categories: Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation. This structure faced many criticisms and was amended in 2000 with the six categories being renamed as: Remembering, Understanding, Applying, Analysing, Evaluating and Creating.

Marton and Saljo (1976) identified two approaches to learning known as 'surface', which is a basic approach to learning including acquisition, memorisation and reproduction of knowledge, and 'deep' which involves a much broader view of learning including abstraction of meaning and understanding. Saljo (1979) conducted further research into student learning and established five conceptions of learning: Learning as the increase in knowledge, Learning as memorising, Learning as the acquisition of facts, procedures etc., which can be retained and/or used in practice, Learning as the abstraction of meaning and Learning as an interpretative process aimed at understanding reality. Following the study conducted by Saljo (1979), Marton et al (1993) identified a sixth conception of learning known as changing as a person.

The results of these studies indicate that there is correlation between students' approach to learning and students' conceptions of learning. It appears that a surface approach to learning compliments learning Conceptions A, B and C and a deep approach to learning is reflective of Conceptions D, E and F.
Accounting education literature found that a surface approach to learning is academically favoured, however researchers conclude that this approach will not provide graduates with the skills necessary to succeed in their future careers. It is believed that a deep approach to learning could be achieved if students were more aware of how what they learn can be put into practice and used in the business world. But this can only be achieved if the student understands what they are learning. Does relevant accounting experience give students the ability to find meaning in what they are learning? This research will investigate if relevant work experience will influence the learners’ conception of learning.
Chapter 3 Value of Work Experience in Accounting Education

3.1 Introduction

The previous chapter reviewed extant literature pertaining to views of learning and in particular accountancy students' view of learning. According to this literature accounting students tend to view learning at a surface level thus not preparing themselves for utilising their learning in professional practice. As this research is interested in determining if relevant work experience elevates the accounting students' view of learning, this chapter will examine the benefits and critiques of relevant work experience during a third-level degree.

Most of the literature relates to work placement, cooperative experience and internships, but this research will extend this to all forms of relevant work experience including part-time jobs in accountancy firms or finance departments and summer jobs in the same. It specifically focuses on the advantages and disadvantages of relevant accounting experience to the individual student, rather than to the employer or the college.

3.2 History of Work Experience in Accounting Education

Formally incorporating work experience in third-level programs, by way of cooperative education programmes, first became evident at the University of Cincinnati in 1906 (Thompson, 2011). The main purpose was not, however, to provide the relevant work place skills, but to provide a source of finance for the students to fund their education. Due to major issues of concerns such as students performing irrelevant tasks and dead-end work, students not receiving adequate mentoring throughout the process and commitment issues between the parties involved, cooperative education programmes were replaced by internship programmes which intended to give the students relevant work experience in the field in which they were studying (Thompson, 2011).
Traditionally third-level accounting programmes were content oriented, (and some still are), to ensure that student had the necessary technical knowledge to pass third-level exams and gain exemptions from professional examinations (AAA, 1986). More recently relevant work experience, by way of work placement or summer internships have become increasingly popular due to the many benefits involved to all parties involved in the process. The American Accounting Association’s (AAA) Committee (1952) believed that relevant work experience during degree programmes allows students to learn accounting techniques and problem solving capabilities which cannot always be taught effectively in a classroom environment. The AAA (1952) also considered work experience to be valuable to students for gaining real-life experience which improves their understanding of the working world as well as combining classroom material with work experience in order to perform to the best of their ability. Work placement gives students the opportunity to gain an insight into their possible future careers with the chance to discover if they enjoy the line of work before becoming a full time employee (AAA, 1952).

The Committee on Accounting Personnel of the American Institute of Accountants and the Committee on Faculty Residency and Internship Programs of the American Accounting Association (1955) reported that a successful work experience as part of a degree programme allows students explore different aspects of learning, enables students to grow in confidence and sophistication, provides recruitment advantages for both the employers and the students and enhances the accounting education. These Committees reported that each participant (employer, school and student) in this experience has responsibilities to adhere to in order for the work experience to be successful. Employers must ensure they pay the students fairly, provide the students with relevant tasks and assignments to complete, arrange sufficient supervision, assess the students work and review the results with the student and provide the school with an evaluation report (Thompson, 2011). The school is responsible for supplying suitable students, giving the students a brief overview of what the job entails and ensuring evaluation reports are received from the employers (Thompson, 2011).
students themselves must be sincere in their efforts to learn and keep all client data confidential at all times (Thompson, 2011).

In the UK, the Crick Report (NACEIC, 1964) recommended that work placement should be introduced into degrees in Business Studies in the United Kingdom. Work placements became more commonplace and by 1990 approximately one third of UK students undertook an industrial or professional placement (Barnett, 1990). The Accounting Education Change Commission (AECC, 1990), reported that such placements provide students with many capabilities such as problem solving, teamwork, dealing with conflict, organisational skills, understanding the business world and the organisation, and growing both as an individual and as an employee. Reports in the UK in the 1990's still called for the need for familiarisation for students with workplace through work experience (National Committee of Inquiry into Higher Education, 1997) and the expansion of employability skills such as communication, numeracy, technology and learning how to learn (CIHE, 1998).

Throughout the twentieth century the bond between education and work evolved as education has expanded (Tiechler and Kehm, 1995). Introducing placement into the accounting curriculum linked education with the work place, and the academic and vocational fields (Pasiey and Paisey, 2010). Initiatives such as the Enterprise in Higher Education Initiative, the introduction of National Vocational Qualifications and the competence movement have also contributed to the trend towards inclusion of work-based learning in higher education (Saunders, 1995). A common ingredient is the importance of 'practice', which Saunders (1995) defines as "a way of doing something, the pattern of which is reproduced in a social context (i.e. work)" (p.209).

These trends show that higher education and the business world, though quite contrasting, are increasingly being encouraged to develop links (Paisey and Paisey, 2010). This collaboration delivers a two-way process where students have the opportunity to take what they have learned at university and translate that to
the business world (Paisey and Paisey, 2010). Coco (2000) maintains that work placements provide a planned transition from the classroom to the job, and are a natural bridge between college and the work world.

A report published in the UK in 2002 by the Department for Education and Skills referred to work experience as:

“...A planned period of work-based learning or experience, where the learning outcomes are part of a course or programme of study. This is usually provided out-side the institution at which the student is enrolled....Work placements may be a part of a sandwich course, a short placement, a work taster, temporary work or a period of supported employment as part of vocational training. (DfES, 2002, p. 2)

Buckley and El Amoud (2010) analysed third-level institutions of Ireland in relation to their course catalogues and found some compelling variations in the number of courses providing formal work placement experience. They reported that within 23 higher education institutions, 411 courses incorporated work experience, with 10,577 students undertaking this opportunity each year, 80% of which were studying for an honours degree (Buckely and El Amoud, 2010).

The next two sections determines the main benefits and downfalls to the student of relevant work experience, by way of placement, internship, part-time jobs, as extolled in the extant literature.

3.3 Benefits of Relevant Work Experience

Placement, even though not a compulsory requirement of third-level accounting education, has grown in popularity since the 1980’s (Knechel and Snowball, 1987; Paisey and Paisey, 2010; Buckley and El Amoud, 2010). Paisey and Paisey (2010) questioned students on their reasons for going to university and their
perception of the importance of work placement. Results showed that the most prominent reason, among all students, for choosing their university was that the accounting degree offered work placement. 64% of these students reported that work experience was very important to them. 60% of the students questioned had applied to another university which did not offer work place with 89% receiving an acceptance letter, however the majority of students declined as they felt that a work placement opportunity was vital in preparing them for their future careers. 95% of students who chose the university with work placement agree that if they had to apply to university again they would make the same decision and 96% maintain that they would still chose the degree with work experience. Therefore relevant work experience must have many perceived benefits for these students.

But it is not only the students that benefit. Universities can utilise the work placement experience to increase communications with the participating firms to enhance their curriculum making their university more attractive to potential students. Employers find the opportunity useful as they gain an extra employee to help with the busy work load and can review potential candidates before the recruitment process begins.

This section will however focus on the benefits of relevant work experience for students. A review of the extant literature finds that the main benefits of inclusion of relevant work experience in third-level accounting education to students are skill development, putting knowledge into action, focus, improved results and enhanced employability. soft skills are developed and technical knowledge is put into action during work experience, their focus on their academic programme is enhanced and they achieve better results when they return to college and on graduation the employability prospect is increased.
3.3.1 Skill Development

Relevant work experience, in particular formal work placement, is advocated as a vehicle for developing more effective skills which have been found to be unsatisfactory in accounting students (Paisey and Paisey, 2010). Eraut (1990) identified six types of knowledge, all of which can arguably be developed during a work placement: situational knowledge (including learning how to read real-life situations), knowledge of people, knowledge of placement, conceptual knowledge, process knowledge and control knowledge (encompassing skills such as self-management, time management and problem solving skills). Albrecht and Sack (2000) underlined just how important the development of skills are stating that:

“Students forget what they memorise. Content knowledge becomes dated and is often not transferable across different types of jobs. On the other hand critical skills rarely become obsolete and are usually transferable across assignments and careers” (p.55).

The AECC (1990) analysed the type of skills and knowledge attained by students during accounting internships. The major skills they found were mostly interpersonal skills (working with others, organising and delegating, resolving conflict, and gaining an understanding of the interpersonal and group dynamics in business) and understanding the internal workings of an organisation. Davison, Brown, and Davison (1993) and Ellis (2000) agreed with these findings stating that supervised work experience provides benefits such as an understanding of the language and culture of organisations and the application of knowledge and also believe that students who have completed a work experience program possess superior transferable skills including oral and written communications, initiative, analysis and problem solving and time management than students with no work experience. Tackett et al. (2001) document the fact that in addition to improved technical skills, accounting students have upgraded their performance in respect of moral values, communication and working etiquettes after their internships. Ruh and Theuri (2002) believe that accounting internships by improving written
and oral skills, developing of social and interpersonal skills and gaining experience in the real world, professionalism is enhanced and a knowledge of business etiquette acquired. Tucker (2008) also sees the work place environment contributing greatly to the development of important skills such as communication and problem solving skills which students should possess. Ayling (2006) reports that academic education and work experience are significantly varied in that work experience incorporates actively engaging with clients and problems in a variety of situations whereas academic education is more theory based. Reddy and Moores (2006) list eight benefits from placement; communication, time management, confidence, taking responsibility, self-presentation, making presentations, writing skills and teamwork.

Bowrey, Clements and Cord (2010) conducted a study at the University of Wollongong, Australia, regarding the skills obtained by sixteen accounting and finance students as a result of participating in a sixteen day internship programme spread out over eight weeks. Bowrey, Clements and Cord (2010) found that the main skills developed during work experience included analytical skills, critical thinking skills, communication skills, teamwork skills, technical skills, attention to detail and meeting deadlines. The majority of students in the study believed that communication skills were highly developed during the experience as it was the most commonly documented skill found by Bowrey, Clements and Cord (2010). The second most frequently identified skill realised as a result of work experience was teamwork, with students describing this skill as very important for completion of tasks in a successful and timely manner (Bowrey, Clements and Cord, 2010). Bowrey, Clements and Cord (2010) found that most students favoured working in isolation, however the internship experience displayed the benefits of teamwork which students found valuable stating that:

"the team experience in a professional setting was quite different [from university] ... I was not able to complete a team project by myself as this was not only too broad and difficult, but it required specific knowledge which was beyond my grasp and expertise" (Bowrey, Clements and Cord, 2010, p. 58).
The third skill documented as highly developed during the internship process was ‘critical thinking’ which Bowrey, Clements and Cord believe to be a key component in relation to improved decision making and problem solving within the working world.

Maelah, Aman, Muhammadun Mohamed and Ramli (2011) conducted a study at the Universiti Kebangsaan Malaysia (UKM) to investigate if work experience enhances the soft skills of accounting undergraduates. Questionnaires were issued to 160 students on completion of a six month work experience, there were 136 respondents. Maelah et al. (2011) found that work experience enabled the trainees to develop behaviour that was in accordance with ethics and social responsibilities, perform collaborative work in groups and with management and to demonstrate a commitment towards life-long learning and professional development. They also reported that work experience promotes three categories of soft skills namely communication skills, leadership and team work and self-management.

Humburg and van der Velden (2013) identify a number of skills they believe college graduates should possess, including: “professional expertise, flexibility, innovation and knowledge management, mobilization of human resources, international orientation and entrepreneurship” (Humburg and van der Velden, 2013, p.1).

They maintain that these skills cannot be achieved academically without the assistance of employers or a work placement experience (Humburg and van der Velden, 2013).

This multitude of literature all contends that relevant work experience contributes to enhanced soft skills needed by graduates when entering the work force, skill that cannot be acquired in the classroom.
3.3.2 Putting Knowledge into Action

Lowe (1965) believes that internship warrants a place on the accounting curriculum, as it clarified some of the theory that accounting students had studied and gave it meaning. It thus provides a vehicle for the transformation of knowledge through its use in a real-life setting (Lowe, 1965; Ashworth and Saxton, 1989). Placement allows the students to see their course material in a more meaningful manner. It is a place where students can advance professionally before they begin their career.

Martin and Wilkerson (2006) carried out a study by means of questionnaires of 132 students at Wake Forest University in the US to examine the effect of work experience on student knowledge and their attitudes. They found that work experience had a positive impact on students regarding knowledge, for example for solidified understanding of prior academic work, beneficial in subsequent academic work, providing new insights into courses, improved understanding of concepts, and also regard a better appreciation for accounting courses and for business courses.

Bowrey, Clements and Cord (2010) found that accounting students who completed an internship programme managed to assimilate the knowledge and skills gained within the classroom and transfer these to the workplace which included tasks such as completing bank reconciliations, income statement and balance sheet analysis, completing and posting journals and utilisation of auditing techniques. They also found that the main generic skills which students gained at university and found beneficial in the workplace included time management and teamwork with many students astonished at how transferable these skills were stating that "... it was surprising how much I did actually know and how applicable some of it was" (Bowrey, Clements and Cord, 2010, p.57).

Bowrey, Clements and Cord (2010) also found that 50% of students who demonstrated the ability to transfer skills learned at university to the workplace
had a greater appreciation for the material and content retained in class as they believed it was relevant and important.

Cotell and Millis (1992) found that students who actively participate in cooperative accounting education applying the knowledge and skills learned in the classroom, under the guidance of an accountancy professional will obtain benefits in the workplace such as cross-cultural social networking and high self-esteem and self-respect. Guangyou Liu (2012) regards cooperative accounting education to be a very important process in bridging the gap between theory and practice, learning and application and the gap between knowledge and technical skill. Students are freed from demanding text-book instruction and instead can relate their course material and use what they have learned to guide them during their time spent in accountancy firms. Snyder (2003) maintains that a major benefit of learning through active participation means that the messages learned are more likely to be embedded in the memory of concrete actions and less easily forgotten.

Relevant work experience allows students to use what they have already learned in college (Lowe, 1965; Cotell and Millis, 1992; Snyder, 2003; Bowrey, Clements and Cord, 2010), learn new things and be more prepared to return to college to learn more efficiently and effectively for the remainder of their course (Beard, 1998; Evans, 1992; Albrecht and Sack, 2000; Snyder, 2003)
3.3.3 Improved Results

Koehler (1974) examined 226 students who participated in an internship programme. Koehler (1974) investigated the grade point average of each student before and after the internship period with a positive outcome showing that students performed better academically as a result of completing the internship experience. However Knechel and Snowball (1987) criticise these findings stating that the findings are not tested for statistical significance or compared to a control group of students who did not take part in an internship programme. Knechel and Snowball (1987) extended this study with the inclusion of a control group. They compared the students' performance in different subject areas before and after the internship period and found no significant differences between students who had obtained work experience and those who had not, except in the area of auditing where they found that interns performed considerably better than non-interns.

This study was again extended by English and Koeppen (1993). English and Koeppen (1993) examined the grade performance in specific subject areas including accounting, business and non-business subjects as well as the overall grade point average of interns and non-interns pre- and post- internship. Students who took part in an internship programme experienced an increase in their grade point average post internship and students with no work experience suffered a decrease in their grade point average (English and Koeppen, 1993). Internship students performed significantly better than non-internship students with regards to over-all grade point average and grade performance in accounting courses (English and Koeppen, 1993). There were no significant differences in grade performance between interns and non-interns in business courses and non-business courses (English and Koeppen, 1993). Beard (1998) found that placement increases the knowledge base and motivational level of future accounting graduates. Duignan (2003) suggests that, the core competencies learned by students’ whilst on placement can be used to potentially improve academic performance.
Therefore there seems to be mixed conclusion as to whether or not relevant work experience can significantly and positively enhance knowledge base and motivational level of aspiring accountants.

3.3.4 Focus on Study and Career Path

Work placement has been found to increase students' perceptions of the importance of their academic studies to employment, and this in turn leads to a better understanding of the academic studies themselves (Billet, 1995; Cameron-Jones and O'Hara, 1990). Researchers have found that accounting students were more focused in college and driven in their efforts to pursue their future career after placement (Knechel and Snowball, 1987; Bowrey, Clements and Cord, 2010). Mandilaras (2004) suggests that, potentially, placement may improve students' reliability so they take coursework and examinations more seriously. Students have a better understanding of the material covered in their textbooks along with the material taught in the classroom. It also allows them to grow as students and builds the grounds for a successful future career (Guangyou Liu, 2012).

Ruh and Theuri (2002) believe that relevant accounting experience clarifies career plans and objectives. Bowrey et al. (2010) found that after relevant work experience became more focused on their future, changed their concept of learning and became more driven and focused as an individual. These students expressed views such as:

"how I have learned increases my self-awareness about my strengths and weaknesses as a learner, so that I will be able to try the various means of learning, rather [than] sticking to my preferences" (Bowrey, Clements and Cord, 2010, p.59)
"I have realised that it’s not the grades that matters most but being able to understand what you are taught and apply it in real life" (Bowrey, Clements and Cord, 2010, p.59).

From these we can see that relevant work experience increase students’ focus on their study when they go back into college as they have a working knowledge of accounting and appreciate how what they are learning is used in the business world, it changes their concept of learning (Bowrey et al., 2010) and it clarifies for them the career path they wish to take (Ruh and Theuri, 2002).

3.3.5 Enhanced Employability

Fraser, Storey, and Westhead (2006) show that placements often provide a diverse range of experiences and terms of employment, some proving more beneficial than others. Paisey and Paisey (2010) state that the careful selection of placement employers can ensure that the placement experience will be a quality one. Caldwell and Fesler (2000) suggest that students visit their career guidance counsellor on campus as well as University internet sites to collect information on work experience and gain a better understanding of what will be required. They believe that this research will allow the students to explore the best opportunities available and help them improve their resumes and interview techniques. Caldwell and Fesler (2000) also believe there are many other measures which students can take in order to ensure work experience fulfills its expectations including; completing work experience in the area which the student lives as they may be offered a full-time job upon graduation, carrying out work experience for a significant amount of time so as to gain an insight into the working world, to complete relevant tasks and assignments and show the employer the full potential of the skills and abilities obtained, seeking a challenging experience and clarifying with the employer that the tasks carried out will be relevant and accounting orientated in order to avoid lower-level dead-end work.
Ricchiute (1980), DeFilippis (1982) and Goodman (1982) examined placements from the view point of the employer and established that it was a powerful way to keep a firm professional caliber evident to accounting students. Goodman (1982) found that many graduate accountants were offered full time positions in the firms where they conducted their placement. Siegel and Sorensen (1994) also found that 20% of employers are more inclined to hire a job applicant with a degree if they have completed a work experience program. Similarly, Bowes and Harvey (2000) reported that employment opportunities after graduation are much greater for students who have undertaken a degree involving work experience.

Henry (2002) believes that this competitive advantage comes to those engaging in accounting internships as it gives them the opportunity to examine various career options, build networking relationships, collect new skills and analyse work situations with the knowledge they have gained from the classroom. Employers engaging in supervised work experience identify problem-solving ability, the ability to work without supervision; numeracy; written communication skills; formal presentation skills and team-working skills as being important employability features (Mason et al., 2003).

Pasewark et al. (1989) investigated if cooperative accounting education had any impact on interviewing success of students and identified that prior placement experience had a convincing effect only on the probability of receiving off-campus interviews and job offers from ‘Big Eight’ accounting firms. Harvey et al. (1997) agree with this and state that work experience programmes are viewed by employers and graduates as one of the most important aspects that appear to be missing in many degree programmes.

Hazelwood (2004) discovered the conversion rate of an internship into a full time position to be 50 – 65%. Beck and Hamil (2008) found that job opportunities generally arise as a result of internship experience stating: “On more pragmatic considerations, students who have undertaken internships tend to receive more job
offers before graduation than their counterparts who have no internship experience” (p. 152)

Maelah et al. (2011) found that 54% of students believe that employability is a benefit that is strongly developed with work experience and 46% believe it is moderately developed. Knechel and Snowball (1987) seem to imply that universities include placement in their curriculum because students can use this experience as a job search strategy as well as reaping the financial benefits as opposed to improvement of academic performance and potential employers find it beneficial for recruitment purposes. Therefore students believe that they benefit from enhanced employability as a result of relevant work experience.

3.4 Critiques of Placement

As can be seen above, work placement and relevant work experience during accounting degree programmes has huge benefits for the students involved. However this experience is not without its critiques. These are discussed in this section under the headings; did not improve academic performance, did not improve focus, operational difficulties, returning to college may be an Anticlimax and may not improve employability.

3.4.1 Did not Improve Academic Performance

The most controversial of all debates on work placement is whether or not it improves academic performance. Knechel and Snowball (1987) while concluding that accounting students who went on placement were more focused and driven in their efforts to pursue their future career than those that didn’t, found no compelling evidence that it improves academic performance, as they found no substantial differences between the college work of groups of interns and non-interns. As mentioned above, these interns, however, graduated one month after completing their work experience which Knechel and Snowball (1987) believe
may be a limitation in their study as the post-internship time period to investigate the students' grades was very short. Giacomino (1990) followed the methodology of Knechel and Snowball (1987), but the post-internship time period was longer at three semesters, reported similar results with no compelling differences in the average grade performance between interns and non-interns. Giacomino (1990) believed these results may have been due to the fact that some students received job offers after placement which decreased their motivation to study.

Similarly, Duignan (2002) found no compelling difference between the academic performance of placement and full-time business undergraduates. He advised that this did not mean that students had failed to learn on placement but it was "suggestive of a failure to exploit to the full the learning potential of the placement with respect to those attributes that are commonly valued and evaluated by academics" (Duignan, 2002, p.216).

Duignan (2003) also suggested that: "the skills and competencies that are engendered by successful placements are not easily transferable into academic performance" (p.345).

Little and Harvey (2006) reports that there is insufficient evidence to support the theory that work experience improves academic performance stating that:

"Very little research explicitly explores how the placement experience translates into academic development from the point of view of current students. Much is taken for granted, the observed maturity of undergraduates returning from a period of work placement is assumed to carry over into a more studious or reflective approach to learning but there is little direct evidence to be found of this in the literature" (p.2).

Warinda (2013) conducted a study in Zimbabwe on the perceptions of accounting students on selected issues pre- and post-internship. Questionnaires were issued to one hundred and twelve students in the second week of their third academic year
immediately after they had completed work experience. Warinda (2013) found that the internship experience did not improve the technical and functional skills of the students and their knowledge in cost accounting and control was not enhanced.

Therefore as mentioned above, even though there is lack of evidence of improved academic results, the researchers citing the fact that results have not improved are quick to add that it may be due to factors such as the internship being too late in the programme (Knechel and Snowball, 1987), students having decreased motivation as they have already received job offers after placement (Giacomino, 1990) or the skills learnt on placement are not those examined in the academic environment (Duignan, 2003).

3.4.2 No Improvement in Focus

Kolb (1984) argues that although experience is very beneficial to students, it is only if the students receive feedback on their experience and reflect on their work they will be able to translate their experiences into learning outcomes. This means they will not understand how to apply their new found knowledge in various circumstances that may arise academically or in the workplace and will continue to repeat the same mistakes.

As mentioned above Martin and Wilkerson (2006) carried out a study to examine the effect of work experience on student attitudes and perceptions. Even though they found that work experience had a positive impact on students regarding knowledge, their results relating to the effect on students’ attitude varied. They reported that motivation, increased interest in class, and seriousness regarding academics all had a neutral effect on students post work experience. Results relating to the effect of work experience on student attitudes varied. Martin and Wilkerson (2006) reported that motivation, increased interest in class, and seriousness regarding academics all had a neutral effect on students post work
experience. Increased confidence in academic ability, matured as a student, matured as a person and beneficial to their future careers were identified to have a positive effect on students after obtaining work experience.

Even though Martin and Wilkerson (2006) reported that work placement increased students' accounting knowledge and confidence in their accounting abilities and their business sense. It did not affect students' interest in accounting or desire for a career in accounting and academic motivation decreased slightly.

These negative results appear to be due to the fact that some students received job offers as a result of work experience which made it difficult for them to stay motivated (Giacomino, 1990; Martin and Wilkerson, 2006). Students also reported that they were motivated to study topics they perceived to be relevant to their career and became unmotivated while studying topics they believe were irrelevant (Martin and Wilkerson, 2006).

Gracia (2010) conducted a study of thirty, third-level, second year business school students in the UK, who undertook an optional 48 week work experience programme to examine students' prior expectations and learning conceptions of work experience as well as their employability development. Students were interviewed prior to beginning work experience to collect data on their expectations and again six weeks into their work experience to gather data on their transition.

3.4.3 **Operational difficulties in Placement**

Operational difficulties can exist with placement. Coco (2000) states that work experience operates differently across the world in many ways for example the length of the work experience period, whether it is structured or unstructured and
whether or not students obtain credit as a result of completing the programme. Goodman (1982) reported that many firms were dissatisfied with work experience programmes that were carried out within a four to five week period and were much more satisfied with the results when the period was extended to between four and thirty weeks with the ideal period being eight to twelve weeks. Lowe (1965) also found that work experience programmes become less valuable if the duration is too brief. Courtis and Zaid (2002) questioned at what stage during the academic year should work experience occur. The majority of firms believe students should complete certain core modules before applying for a work placement programme which means most students may find it difficult to obtain work experience before their final year of college at which point it may be too late to incorporate the knowledge gained through work experience into their education (Courtis and Zaid, 2002).

Paisey and Paisey (2010) found that many students, although they would have preferred the opportunity to undertake placement, chose universities with no work placement programme as it was closer to home. Only 77% of these students indicate that they would chose the same university if they were given the opportunity to repeat with 92% maintaining that they would prefer a university with an internship programme. Paisey and Paisey (2010) also reported that potential feelings of remoteness can be addressed by the fact that students undertake study of auditing via distance learning during their work placement period and that their university placement supervisor would visit them on a regular basis.

Thiel and Hartley (1997) have found that there are some barriers which limit the success of corporate education programs which includes students believing that they were paid for the privilege of doing ‘gopher’ and dead-end work, employers not taking their mentoring role with students seriously and unequal commitments existing between the various parties involved.
Muhamad et al. (2009) found similar results examining final year accounting students before and after their ten to twelve week internship programme to investigate if the benefits they expected to gain during the process were achieved. Students believed the internship experience would provide them with relevant knowledge, skills and expertise to assist them with their future careers as accountants, help them achieve an understanding of external auditing, help them to grow as an individual and introduce them to the technology used within the workplace, however Muhamad et al. (2009) found that the students did not achieve any of these expected benefits. They maintains that these results may suggest that these students are not accounted for as regular employees while on work placement and therefore do not experience the relevant tasks and procedures required of a full time employee. Students felt that the only benefits of internship were; increasing their public sector accounting knowledge and gaining an insight into their future careers but believed that in general they did not benefit from the experience (Muhamad et al., 2009). The length of the internship experience, according to the students, was too short and contributed to the fact that many benefits were not achieved. The majority of students consider six to nine months as the most appropriate period of internship in order to gain the expected benefits (Muhamad et al., 2009).

The economic climate in recent years has put a financial strain on work experience programmes leading to many employers becoming financially unsustainable and only offering unpaid placements. Higher education institutions are concerned that this may lead to issues such as ethical concerns as it may be seen as an exploitation of students, a decrease in the motivation of students to complete the work experience programme without pay, fairness with regards to some students receiving pay while others do not and the financial burdens placed on students who take part in unpaid work experience programmes (Buckley and El Amoud, 2010).
3.4.4 May not improve Employability

Gracia (2010) reported that students with a technical approach to learning developed a level of anxiety in connection with work experience, expressing feelings of isolation and fear which perhaps compromised their ability during their work experience programme. This may lead to employability issues as employers are not only looking for students with technical knowledge but also students who possess transferable soft skills (Gracia, 2010).

Horowitz (1996) conducted a study at the University of Wisconsin-Madison in the US. Questionnaires were issued to two hundred and thirty three graduates asking them about their college experience as well as their experience after graduation in relation to university, job-seeking and employment, and salary. Horowitz (1996) found that internship experience did not increase the number of job offers students received. It is believed that this may be due to the fact that these students are offered one great job which is accepted immediately or that these students are more focused on their career and know in advance the company they want to target (Horowitz, 1996).

Rigsby, Addy, Herring, and Polledo (2013) conducted a detailed examination of internships and job opportunities for students in the US. They discovered that students with internships have fewer job offers which may be due to the fact that those who intern normally receive an offer from the organisation which means they would not need to take part in additional interviews. They also found that students who intern but do not receive offers from the internship firms will receive more job offers than those who do not intern and students who decline offers from internship firms will have more job offers than students who do not intern.

As you can see, the literature is very mixed when it comes to the benefits and critiques of placement in degree programmes. However it is the opinion of the
researcher that they advantages for the student far outweigh the disadvantages and relevant work experience is of benefit to accounting students as is evidenced by the number of programmes now including work placement in their curriculum and the popularity of these programmes.

3.5 Views of all Stakeholders

This chapter has focus very much on the benefits of placement for students but there are other stakeholders. This section will look at the views not only of the students, but also the employers and academics.

3.5.1 Students' View

Research conducted by Walmsley et al. (2006) shows that students are grateful for the opportunity work experience presents as they find it very beneficial in relation to getting an insight into their future career as well as linking knowledge gained in third-level with the application of such knowledge in the workplace. Jones and Abraham (2007) examined the perception of students on skills needed for employment. Findings show that students believe previous work experience has a significant impact on the employer's decision.

Bowrey, Clements and Cord (2010) found that 63% of students analysed after an internship process believed the experience was very positive and satisfying. The students felt that work experience highlighted the importance of communication skills which some believed was a strength that became apparent during the process. Others believed it was a strength they had previously possessed but became more informed about putting this strength into practice in the working world as a result of work experience (Bowrey, Clements and Cord, 2010).
Cheong, Yahya, Shen and Yen Yen (2013) conducted research in the area of internship experience in Malaysia and interviewed four business study students Klein, James, Linda and Tommy. Results reported that all four students were satisfied with their internship. All students believed the internship helped them extend their knowledge far beyond what they learned in the classroom environment:

“Overall it was a very pleasant experience. I am very happy with the internship and it definitely met my expectations” (Klein) (p.341)

“This is a very valuable experience. The internship overall exceeded my expectation as I only expected to know what a professional services does. My only expectation was to find out what it was all about” (James) (p.341)

James also offered the following recommendation:

“The university should continue with this internship. The internship could be a subject on its own” (p.341)

“Overall the internship met my expectation I wanted to see what the real working environment was like, it was very different, I thought it would not be a drastic difference, I got to interact with people from all walks of life” (Linda) (p.341)

“I think the three months internship is rather short, and 6 months would be ideal to have a better understanding on the work” (Tommy) (p.342).

It has been reported by numerous researchers that students believe work experience has had a positive impact in terms of personal development. Students have increased in confidence and gained a sense of self-awareness which in turn leads to them maturing as a person and becoming a responsible employee. They
develop a more perceptive outlook on life which can lead to an increase in motivation, enthusiasm and aspiration to be successful in their future career (Toncar and Cudmore 2000; Duignan 2003; Bennett et al. 2008).

Although the main focus of work experience is to develop skills and knowledge appropriate for the workplace and not the pay received, students are still concerned with the issue of unpaid work experience especially in the current economic climate. Students feel that work experience should take place during the academic year so as they are free to take up paid employment for the summer months. It was also suggested, if students are required to complete work experience during the summer months, the duration of work placement should be decreased or participants could work shorter days freeing up their time and easing the financial pressures (Buckely and El Amoud, 2010).

3.5.2 Employers' View

The AAA (1952) conclude that it is advantageous for employers to engage in the accounting internship program as it ensures they have assistance during busy periods with heavy workloads as well as filling the need for vacation replacements. Employers also need to instruct the interns correctly which means they may have to analyse their own duties first which the AAA (1952) explain is a benefit as it often leads to improvements in the organisation's operating systems and procedures. The AAA (1952) also conclude that work placement gives employers the opportunity oversee their potential future employees before offering them a full time position.

Pianko (1996) identified some benefits from an employer's perspective including; students who receive a full time position due to an internship are more likely to stay with and be loyal to the employer, students who have already interned will require less training than that of new college hires and students who have completed an internship will return to school and inform lecturers and students of
their experience which may greatly enhance the reputation of a particular employer.

White and Fuller (2002) also discovered benefits of accounting internships regarding the employer. They highlighted that hiring an intern can be more cost-effective as the hourly rate is more reasonable than hiring employees from professional service providers. Hiring an intern also decreases recruitment costs, which is outlined by Gault, Redington and Schlager (2000) stating that work experience programmes provide employers with “a known pool of high-quality employees at a significant savings in recruitment costs” (p.52).

Gault et al. (2010) also reported that organisations that employ graduates as full time employees who were initially interns save between US$6,200 to US$15,000 per person in the area of recruitment and training.

White and Fuller (2002) also maintain that interns are much more enthusiastic and have a willingness to learn which leads to higher productivity levels. Similarly Bennett et al (2008) reported that interns should possess a more realistic view of what is required in the workplace which means they require less training and they also bring with them a wealth of ambition and motivation to their role as an employee. However, if an intern fails to fulfill their duties in the workplace, termination of an intern is much easier than termination of a permanent employee (White and Fuller, 2002).

Ferkins (2002) found that employers who are actively involved in work experience programmes use this as an opportunity to engage in corporate social responsibility and “emphasised the feel-good factor in being able to give something back”(p.32). This can lead to advancements in communication between industry and higher education institutions which can benefit employers as they have more of an insight into academic progression as well as contributing
positively to the quality of future employees (Ferkins, 2002). Beard (1998) also agrees that effective communications with learning institutions creates a positive community image. White and Fuller (2002) also believe that by employing interns, publicity at universities is gained which will contribute to expanding its pool of prospective job candidates.

Research carried out by Martin and Wilkerson (2006) showed similar results to White and Fuller (2002) adding that employers have the benefit of being able to ‘preview’ potential future employees before offering them full time positions. Rothman (2007) explained that internships are an essential element of recruitment success for many companies where a specific department often manages the internship program with the educational institutions. This will ensure that internships are meaningful experiences which develop the human capital and will result with better learning experiences for the interns.

Paisey and Paisey (2010) reported that employers believe there many benefits to be acheived from participating in a work placement programme with more than 70% of employers questioned agreeing that the experience helps students to evaluate and interpret information much more effectively, 60% stating that the ability to work with computers and I.T is greatly improved and over 50% of employers rating teamwork, time management, completing tasks promptly and communication skills as being highly developed as a result of work placement. 96% of these employers believed it was a good experience and expect to employ placement students annually.

Bennett et al. (2008) also illustrated the importance of work experience in a survey of 169 UK employers where 67% reported that “in general, they preferred to recruit graduates whose vocational degree programmes had included work placements” (p.113).
McGann and Anderson (2012) conducted a national survey of Irish employers to examine their view on work experience. Employers regarding work experience as an important or very important element of third-level education amounted to 89% (McGann and Anderson, 2012). These employers recommended that work experience opportunities should be integrated into more higher education degree programmes and that third-level education should introduce appropriate measures to ensure graduates gain ‘real life’ skills while attending college.

3.5.3 Academics’ View

The AAA (1952) highlight many advantages for sponsoring institutions. The school is said to benefit because of the opportunity to evaluate the content of its academic curriculum against the actual practices experienced by its student participants. A work experience programme can help build a positive reputation for higher education institutions as it is implemented to improve degree programmes, academic performance and career success which can contribute greatly in attracting future potential candidates (Buckley and El Amoud, 2010).

The school also profits from the increased cooperation and communication between itself and the business entities participating in the program. These relationships can potentially result in higher placement rates for future graduating students (AAA, 1952). Gault et al. (2000) suggests that these linkages may provide extra funding for the university including sponsorship programmes, research grants and regular work experience opportunities for future students. Teh and Hashim (2007) also believe internship programmes can increase the number of connections university have with industry which in turn enhances the chances of gaining corporate funding for university development activities.

Academic staff have raised concerns about their involvement in the work experience programme. They feel that their participation is necessary for the
programme to be successful, however they believe their work is undervalued and that the programmes are insufficiently funded (Atchison et al. 1999). This leads to inadequate supervision from work experience managers which may cause difficulties for the students with regards to fulfilling their full potential. As a result, commitment by academics in organising work experience can take low priority and is often left to chance (Weisz, 1995; Reeders et al. 1999).

3.6 Conclusion

This chapter examined the perceived benefits and critiques of placements in degree programmes, it focused on the individual student rather than on the effects on the employer and colleges. The benefits of work placement to the students cited in the literature include transferrable skills development, putting knowledge into action, improved results, enhanced focus on future study and career path, and enhanced employability. There is literature that states that these advantages are over stated as students may become demotivated if they go back to their final year knowing they have a job, and even if they have improved skills these do not contribute to improved results as these skills are not what is examined. However overall students feel that work placement is a positive experience and believe it should be incorporated into the curriculum. Employers are also very positive about the experience as it provides them with an insight into their potential future employees, speeding up the recruitment process. It also provides them with an extra employee during the internship period to help with the workload, which the employers found beneficial. From the academics perspective, work placement enhanced their curriculum and increased communications with participating accounting firms leading to more attractive degree programmes within their universities.

Accountancy students are traditionally assessed in relation to the skills and knowledge they possess. However more recently relevant work experience by way of formal placement, summer internship or a part-time job are seen as ways
to prepare third-level accounting students for a career in the accountancy profession. Accountancy education should formulate the basis for which students can equip themselves with the necessary skills required to become professional accountants, which leads to the argument that third level accountancy programmes need to place more emphasis on organisational and business knowledge in order for the students to develop adequate communication, intellectual and interpersonal skills rather than prioritising accounting knowledge alone. Internships have become a key component within accountancy programmes in order to achieve these desired results. It is important to obtain feedback from all parties involved in the internship process including the students themselves, the employers and the educational institutions to analyse the fundamental requirements of graduate students.

As some of the main benefits of relevant work experience revolve around additional transferable skills, putting knowledge into action, improving academic results and greater focus on study, this study will explore if relevant work experience has an impact on the students’ view of learning. If it has a positive impact that could make the students more “work ready” on graduation.
Chapter 4 Methodology

4.1 Introduction

This chapter defines the term research. As the research methodology is determined by what the researcher wants to discover, this chapter offers detail on the research objectives and methodology employed by the researcher. It commences with an extensive discussion on research classification and then examines the appropriate research method considered for this study. It illustrates the approach taken to collect and analyse the data used for this study.

4.2 Research Definitions

Research can be defined as a scientific and systematic search for applicable information on a definitive topic. In fact, research can be described as the art of scientific inspection (Kothari, 2011, p.1). Systematic signifies that “the procedures adopted to undertake an investigation follow a certain logical sequence” (Kumar 2005, p.8). Finding things out conveys that the researcher has a clear purpose or topic s/he aspires to find out about (Saunders et al., 2003; Kumar, 2005). Saunders et al. (2009) describe research as “…something that people undertake in order to find out things in a systematic way, thereby increasing their knowledge” (p.5).

The purpose of any research is for the researcher to find answers to questions that have not yet been discovered (Kothari and Gaurav, 2004).
4.3 Research Objective

As research is determined by what the researcher wants to find out, the initial and most essential step of the research process is the formulation of the research objective (Saunders *et al*., 2003; Kumar, 2005). The researcher had an avid interest in accounting education having just completed a level 8 Bachelor of Business in Accounting honours degree. As a first step in formulating a research objective, the researcher commenced an in-depth review of existent literature in the area of accounting education. According to Hakim (1987), the literature review is “commonly part of the ground-clearing and preparatory work undertaken in the initial stages of empirical research” (p.17). It can be perceived as a means to an end and assist researchers in formulating more questions about a topic (Yin, 2003). This preparation then produces a platform for the research (Levin, 2008).

The literature review in this instance involved exploring academic journals, books, online databases, the internet and conference papers. The researcher came across The Byrne and Flood (2004) paper which provided a unique framework (combining academic education and the conceptions of learning of accounting students) and a research methodology that inspired the researcher. In their research, Byrne and Flood (2004) examined the six conceptions of learning of undergraduate and post-graduate accounting students by presenting them with the question “What does learning mean for you?” and dividing the responses accordingly between the six conceptions. The researcher believed that a similar study conducted in an Irish University would be a fascinating and worthy topic of research. As noted in the introduction in Chapter 1, The research objective of this study is:
To investigate the impact of relevant work experience on the third-level Accounting students' view of learning.

This research aims to achieve this objective by answering two questions:

1. What is overall perception of learning of third-level Accounting students?

This question explores the different ways in which third-level Accounting students view learning using the framework of the six conceptions of learning developed by Saljo (1976) and Marton (1993). It will confirm or amend the findings of Byrne and Flood (2004).

2. Does relevant work experience impact on third-level Accounting students' view of learning?

The second question examines the impact of relevant work experience on students’ view of learning and investigates if there is a difference in students’ perceptions of learning between those who have relevant work experience and those who do not have relevant work experience.

4.4 Research Methodology

Saunders et al. (2009) define the research method as “the general plan of how the researcher will go about answering the research question” (p. 600). The research method is the logic that connects the data to be collected (and the conclusion to be drawn) to the initial questions of a study (Benbassat, 1987; Yin, 1989; Guba and Lincoln, 1994; Collis and Hussey, 2009). It produces the means of getting from
the questions to conclusions (Rowley, 2002). The nature of the research strategy that is chosen will depend on what research question is being asked, what level of control the researcher has over actual behavioural events and the “focus on contemporary as opposed to historical phenomena” (Yin, 2003, p.1). The most dominant categorisation of research methodologies is that of qualitative and quantitative research. The underlying difference between the two is that the objective of the qualitative research method is to clarify how all the components of a process work together, whereas the quantitative research method takes apart the components of a process to understand them (Merriam, 1998). The choice between qualitative and quantitative modes of enquiry depends upon the aim of the research and the use of the findings (Kumar, 2005). Benbassat (1987) has the same opinion reporting that research methods are classified according to “the question being investigated” (Benbassat, 1987, p. 48).

4.4.1 Qualitative Research Techniques

A qualitative research technique is used to gain an appreciation of options, reasons and motivations (Wyse, 2011). It is a method used to permit the clarification of results and allow a creative and in-depth analysis over the course of the study (Adam and Healy, 2000). Qualitative research is profoundly contextual with data being collected over long periods of time in a ‘real life’ setting (Gray, 2004). According to Morse (1991):

“Characteristics of a qualitative research problem are: a) the concept is “immature” due to a conspicuous lack of theory and previous research; b) a notion that the available theory may be inaccurate, inappropriate, incorrect, or biased; c) a need exists to explore and describe the phenomena and to develop theory; or d) the nature of the phenomenon may not be suited to quantitative measures.” (p.120).
Gray (2004) cites the work of Miles and Huberman (1994) who show the characteristics of qualitative research:

"1. it is conducted through intense contact within a ‘field’ or real life setting. 2. The researcher’s role is to gain a ‘holistic’ or integrated overview of the study, including the perceptions of participants. 3. Themes that emerge from the data are often reviewed with informants for verification. 4. The main focus of research is to understand the ways in which people act and account for these actions. 5. Qualitative data are open to multiple interpretations (but some are more compelling than others either on theoretical grounds or because of internal consistency)." (p.320)

The researcher collects data in the form of words that were gathered by observation, interviews, documents, audio and visual material and the researcher’s impressions and reactions (Miles and Huberman, 1994; Meyer, 1997; Creswell, 2003). The data collected is then used to pose, refine and answer the research question (Adams and Healy, 2000). Hakim (1987) states that qualitative research offers:

"richly descriptive reports of individuals’ perceptions, attitudes, beliefs, views and feelings, the meaning and interpretations given to events and things, as well as their behaviour." (p.26).

Examples of qualitative research are case study research, action research and ethnography and content analysis which involves qualitative and quantitative elements (Meyer, 1997). Qualitative research methodology will be used to explore the research objective of this piece of research, as it is an exploratory study. Exploratory research is a valuable means of finding out: “what is happening; to
seek new insights; to ask questions and to assess phenomena in a new light.” (Robson, 2002, p. 59).

4.4.2 Quantitative Research Techniques

Quantitative research methods are accomplished by surveying large groups of people and applies “statistical techniques” to form the overall patterns in the relations of processes (Rhobes, 2013). The “structured approach to inquiry is usually classified as quantitative” (Kumar 2005, p.12). In the structured approach the objectives, design, sample and questions that the researcher plans to examine are all predetermined (Kumar, 2005). Creswell (2003) defines quantitative research as an approach that “...employs strategies of inquiry such as experiments and surveys, and collects data on predetermined instruments that yield statistical data” (p.18).

Initially quantitative research methods were developed in the natural sciences to study natural phenomena (Meyer, 1997). This method emphasises that reality consists of a world of objectivity-defined facts (Henwood, 1994). Quantitative researchers abstract from this world and seldom study it directly (Denzin and Lincoln, 1998).

Quantitative techniques include mathematical models, statistical tables and graphs (Denzin and Lincoln, 1998). Examples of quantitative research methods include survey methods, laboratory experiments, formal methods, such as econometrics and mathematical methods such as modelling (Meyers, 1997).

4.5 Content Analysis

Content analysis is a research method, which “draws inferences from data by systematically identifying characteristics with the data” (Jones and Shoemaker,
1994). The data used in content analysis may be from primary sources such as
field notes or interview transcripts, or from secondary sources such as reports,
newspaper articles or broadcasts (Collis and Hussey, 2009). The use of secondary
data leaves more time to evaluate the data, rather than spending a lot of time
compiling primary data. A number of different approaches may be used to
interpret the data. The researcher may use subjective analysis, a semi-objective
approach, thematic, meaning-orientated content analysis, readability, or linguistic
analysis (Beattie et al., 2004). The analysis facilitates researchers in the
classification of content into categories and trends from the text, and then aids in
the process of drawing inference from them (Jones and Shoemaker, 1994).

Content analysis is ordinarily a qualitative research technique used where the
researcher is “faced with a mass of open-ended material” (Mostyn, 1985, p. 117).
When the amount of qualitative data available is incommodious, the researcher
can either locate a basis for choosing a sample, or use methods such as selecting
words or phrases, a theme or time allocated to reduce the qualitative data into
coding units (Beattie et al., 2004; Collis and Hussey, 2009). If coding units are
used, a coding frame can be constructed to integrate the relevant data for the study
undertaken (Collis and Hussey, 2009).

“Of the semi-objective approach, some specify ex ante a
list of items and scrutinise the text for their presence,
ignoring sections of the text that do not relate to this list. It
is a fairly objective, form-oriented content-analytic
method.” (Beattie et al., 2004, p. 208)

Content analysis is characteristically unobtrusive and is the main advantage of this
method. Documents can be assessed without the knowledge of the topic (Jones
and Shoemaker, 1994; Kababoff et al., 1995) and the subjects involved in the
study are unlikely to be influenced in their behaviour (Collis and Hussey, 2009).
Another advantage of this technique is that it uses natural verbal expressions as its database. Over time, if terms change, this method is adaptable in its evaluation of text (Jones and Shoemaker, 1994; Kababoff et al., 1995). A further advantage is that a systematic and quantitative approach can be applied to qualitative data (Jones and Shoemaker, 1994). Collis and Hussey (2009) recommend content analysis as “you need only select a population or sample and you have a permanent record which can be examined many times.” (Collis and Hussey, 2009, p. 166)

However they also state that the main complication with content analysis is that the approach used to gather the data may be part of the analysis and it is not always easy to recognise how the research has “summarized hundreds of pages of qualitative data to arrive at the findings” (Collis and Hussey, 2009, p. 163).

4.6 Thematic Analysis

Thematic analysis is a method of content analysis which enables the extraction and development of themes contained within the data and therefore is similar to content analysis but pays greater attention to the qualitative aspects of the material analysed (Jones and Shoemaker, 1994). Thematic analysis contains a characteristic that is apparent in content analysis, which allows it to offer the systematic element. However, it also authorises the researcher to link analysis of the frequency codes with analysis of their meaning in context. It requires the creation of conceptual tools to organise and interpret the phenomenon under study. “This involves abstracting from the immense detail and complexity of our data those features which are most salient for our purpose” (Dey 1993, p.94).

This is achieved through the process of coding, which is the term used for categorising data: taking large amounts of text and identifying them as falling into
certain categories to allow for easy retrieval and analysis of the data at a later date (Marks and Yardley, 2004).

Coding using thematic analytic research is demanding and time consuming because there are generally no standardised categories. In order to answer the research questions, the researcher uses coding, and the coding frame is created in a manner that allows for this. Coding comprises of noting patterns in the data collected and segregating this data in order to show greater clarity regarding their intricate content (Marks and Yardley, 2004). To accomplish this, patterns identified within the data are labelled with codes. Divisions are drawn between different aspects of the content by formulating the data into a set of categories (Marks and Yardley, 2004). In this research, the codes used are those developed by Byrne and Flood (2004) namely the conceptions of learning.

The research objective of this study is fulfilled by carrying out content and thematic analysis of student participation sheets of third-level Accounting students posing the question “In your own words, what does learning mean for you?”. This was carried out at the beginning of their final year in the Bachelor of Business in Accounting degree programme. Some of these students returned to their final year of college having undertaken accounting work experience for the summer months. The students descriptions of learning were examined and divided into six conceptions of learning. A further investigation was carried out to examine the difference in students’ perception of learning between those that had undertaken a work experience programme and those that did not. The results will be tabulated and qualitatively and quantitatively analysed to provide answers to the questions posed.
4.7 Selection and Analysis of Data

To gather data for this study, the researcher asked students entering the final year of their Accounting Degree programme to complete a short student participation sheet. This was a similar approach to that used by Byrne and Flood (2004). Interviews are often the preferred method of qualitative data collection however the technique used by Byrne and Flood (2004) appealed to the researcher and was chosen as the method of data collection for this study as data can be gathered from a larger number of students.

It was recognised that there are limitations to using this strategy in comparison to using the interview approach. In particular, the researcher is unable to seek clarification regarding descriptions and expressions or distinguish between mature students and students who have filtered through the CAO application.

A student participation sheet, regarding the conceptions of learning, was prepared (See Appendix A). The student participation sheet consists of two sections comprising of both open and closed questions. The first section collected information regarding whether the student had relevant Accounting work experience in the form of a summer job or working part time during the year or if they had no relevant Accounting work experience at all. The second section posed the question "In your own words, what does 'learning' mean for you?"

The student participation sheet was issued to a group of sixty-one students in their final year of a Bachelor of Business in Accounting (honours) degree. The sheet was distributed to the students as they returned from their summer break, with some undergraduates taking advantage of this break to undertake relevant placement. To ensure involvement from the students the researcher clearly
explained the purpose of the study and guaranteed anonymity. The undergraduates were given 15 minutes to fill out the student participation sheet which they then handed directly back to the researcher. The researcher gathered sixty-one responses with just one of these proving unusable as the student failed to answer the questions required.

The next step involved a thorough analysis of the data collected. The researcher read through all responses to the question “In your own words, what does “learning” mean for you?” of the student participation sheet and categorised these into the six conceptions defined by Saljo (1979) and Marton et al. (1993). Each response was analysed, focusing on key words and analysing the meaning behind each response and the relevant category for each was determined. Once all the responses were divided into the relevant category (ie Conceptions A to F) the researcher read the group of responses in each category to ensure they were consistent and that they reflected the elements of each conception. The researcher sustained an open mind for the introduction of new categories of descriptions throughout the process.

The researcher advanced with further analysis by dividing each category into three subcategories with reference to whether the student had relevant accounting work experience in the form of a summer job, part time during the year or no relevant accounting work experience.

There were outliers in the study as six student participation sheets from students with no relevant accounting work experience describing conceptions E and F. These responses were very concise and these students were identified as the six mature students in the class. It is therefore evident that mature students have very different ideas of what learning meant to them than the other students. The researcher decided to exclude these for the purpose of the study as they skewed
the results and their levels of work experience were much higher than the mainstream students.

4.8 Conclusion

The research objective and the resultant research questions were clarified in this chapter. Due to the exploratory and descriptive nature of this research, qualitative research was utilised. This chapter justifies the use of content analysis. To gather data for this study, the researcher asked final year Accounting Degree students to complete a short student participation sheet. The student participation sheet was issued to a group of sixty-one students in their final year of a Bachelor of Business in Accounting (honours) degree. The next step involved a thorough analysis of the data collected. The researcher read through all responses to the question "In your own words, what does "learning" mean for you?" of the student participation sheet and categorised these into the six conceptions defined by Saljo (1979) and Marton et al. (1993). The researcher advanced with further analysis by dividing each category into three subcategories with reference to whether the student had relevant accounting work experience in the form of a summer job, part time during the year or no relevant accounting work experience. Results of the six mature students in the class were excluded as it was evident that they have a very different view of learning than the other students.

Using the data identified from the content analysis, the validity of the use of the six conceptions of learning will be tested in Chapter Six and then a further analysis of the data will provide answers to the research questions in the final chapter of this dissertation.
Chapter 5  Cork Institute of Technology

5.1  Introduction

This chapter introduces the third-level institute in which this study was carried out; namely Cork Institute of Technology (CIT). The academic structure in CIT is introduced with the remainder of the chapter focusing on the School of Business and in particular the Department of Accounting and Information Systems. The final year accounting students in this Department took part in this research. The chapter closes with an overview of the work placement opportunities available at CIT and an outline of the proposal to introduce work placement into the accounting degree, which is the focal point of this study.

5.2  Overview of Cork Institute of Technology (CIT)

Cork Institute of Technology (CIT) (formerly known as the Regional Technical College Cork) was founded in 1973. CIT is a leading higher education institution based in Cork City, Ireland. Presently, CIT has over 15,000 registered students and acquires almost 2,000 new entries annually. Approximately 6,000 of these students are full-time with the remainder studying part-time courses. There are various groups of students involved in part-time courses, which include evening and continued professional development students. Numerous students also engage in the study of music and drama (www.cit.ie/Strategicplan).

CIT currently has 1,425 employees, 824 of which are academic staff. The academic staff includes 455 permanent full-time employees, 136 pro-rata part-time and 233 hourly-paid part-time members. The non-academic staff consists of services, technical support, library and administrative employees. There are 89 members of staff in the student services and exam invigilators sector, 86 technicians, 187 management, clerical and library staff, 70 research workers and 89 members of support staff consisting of cleaners, caretakers and attendants.
The main CIT campus is located in Bishopstown, Cork. There are also three constituent colleges known as CIT Crawford College of Art and Design and the CIT School of Music which are located in Cork city centre and The National Maritime College of Ireland (NMCI) which is located on the shores of Cork Harbour in Ringaskiddy (CIT Prospectus 2015). These three constituent colleges are not the focal point of this research.

CIT operates under the terms of the Qualifications Act (1999) and offers an extensive range of higher education courses, both full-time and part-time, which all lead to a fully recognised award complying with the National Framework of Qualifications (NFQ). The main qualifications awarded in art and design, engineering, humanities, music, maritime studies and science and information technology include Higher Certificates (NFQ Level 6), Bachelor Degrees (NFQ Level 7), Honours Bachelor Degrees (NFQ Level 8), postgraduate Masters Degrees (NFQ Level 9) and PhD Degrees (NFQ Level 10).

The Student Services, Student Centre, Administrations Office, Library, Rubicon Centre and Industry Support Centres are all located in the Bishopstown Campus. The Student Centre is one of the main attractions on campus as it includes features such as a common room, bistro, meeting rooms, Bank of Ireland and a shop. Students can also engage in activities such as pool, darts and video games in the centre. CIT’s library provides resources for students and staff alike in the form of books, journals, audio-visual and electronic information resources appropriate to all subjects taught in the institute. The library also provides access to online resources such as journals, reports and electronic catalogues as well as equipping students with 500 study places. The Rubicon Centre is a business incubation centre for young graduates. This centre provides them with assistance, encouragement and guidance on new business start-ups. CIT’s Information Technology Centre comprises of computer labs, seminar rooms and fully networked open access computer desks for hundreds of students (CIT Prospectus 2015).

The most recent advancement introduced to CIT has been the establishment of modularisation and semesterisation. This development commenced for all CIT students enrolling from September 2007 and involved the alteration of all
programmes and their assessment methodology. Also in February 2015 the decision was made by the Governing Bodies of both IT Tralee and CIT, to merge the two Institutes with a view to becoming Munster Technological University (MTU).

5.3 Mission Statement and Vision

CIT prides itself on its role of providing higher education to the region and beyond. CIT’s mission and strategy portrays the organisations values and aspirations, what it does and how it can best serve the interests of its students, staff and key stakeholders. CITs mission is:

“To provide student-centred, career-focused education and research for the personal, professional and intellectual development of the student and for the benefit of the broader society in the region and beyond”

This mission statement is inclusive of all the disciplines and levels at CIT. It recognises that students are the primary clients of the Institute and has made a commitment to serve local and national industries, social and cultural needs of the community and the region. CIT has the following commitments to its stakeholders:

- CIT develops and fosters the talents of its students in a supportive environment which challenges them to succeed and prepares them to make a positive contribution in their chosen careers and as members of society regionally, nationally and internationally.

- CIT is committed to respecting and protecting the dignity and rights of individuals through practices, which promote fairness and equal treatment for all.

- Through the delivery of career-focused education, training and professional development, CIT produces graduates who are professionals and practitioners, distinguished in their chosen career by their ability to
effectively create and apply knowledge, engage in ongoing learning and act in entrepreneurial and innovative ways.

- Engagement with enterprise and the extension of the campus into the workplace (and the wider community) is a key defining characteristic of CIT.

- CIT engages in research in a manner that supports and enhances its core mission. Research is an essential core activity and it informs all the activities of the Institute including teaching and enterprise engagement.

- CIT provides education opportunities, which empower all motivated individuals to pursue personal, intellectual and professional enhancement.

- CIT provides education, research, innovation and other services which are aligned to regional, national and international needs and priorities.

- CIT makes a positive contribution to the academic, economic, industrial, social and cultural life of the region and beyond. Furthermore, its staff, students and graduates are aware of the importance of ethical behaviour and social responsibility across all economic, social and cultural domains. (CIT’s Strategic Plan 2012-2016).

CIT’s vision is as follows:

Achieving this vision requires the development of learners who are flexible thinkers capable of creativity and innovation, who by the time they graduate from CIT will already possess the attributes and aptitude required to be effective professionals and practitioners in their chosen filed (CIT’s Strategic Plan 2012-2016).

5.4 Academic Management Structure

CIT has a faculty based academic management structure. There are two faculties; Engineering & Science and Business & Humanities. Each of these faculties
consists of a number of schools, which include two or more academic departments. The relevant faculty in this research is Business and Humanities.

The Faculty of Business & Humanities consists of two schools, the School of Business and the School of Humanities. The School of Business comprises of four different departments: the Department of Marketing and International Business, the Department of Organisation and Professional Development, the Department of Accounting and Information Systems and the Department of Management and Enterprise. The School of Humanities includes the Department of Applied Social Studies, the Department of Sport, Leisure and Childhood Studies, the Department of Tourism and Hospitality and the Department of Education Development (CIT Prospectus, 2014).

This study focuses on the full-time Accounting degree programme in the Department of Accounting and Information Systems which is located in the School of Business.

5.5 Department of Accounting and Information Systems

The Department of Accounting and Information Systems is one of the departments within the School of Business. It provides degree and post-graduate degree courses in Accounting, Information Systems, Agriculture and Horticulture (Department of Accounting and Information Systems, Student Handbook, 2014). This study is focusing on the honours Bachelor of Business in Accounting programme. At the time of this study, the researcher was a student of the Masters of Business (Research) in the Department of Accounting and Information Systems and employed as a tutor.

5.6 Bachelor of Business (honours) in Accounting

CIT provides three different courses allowing students the opportunity to graduate with an Accounting degree. These courses include the Bachelor of Business (Honours) in Accounting, which is a level 8 programme, and the Bachelor of
Business in Accounting and Bachelor of Business Studies, which are level 7 programmes. Each course has two Semesters per year. Semester one commences in September and runs until January with semester two beginning in February and ending in May. There are six modules which must be completed each semester and in many semesters students have the option of choosing a module outside their own department.

The Bachelor of Business (Honours) in Accounting course is a level 8 degree and is a four year programme. The Bachelor of Business in Accounting programme is a level 7 degree and is a three year programme. Both cohorts of students attend the same classes. The main difference is that the CAO points for the latter are lower and the students are given the option to graduate at the end of the third year with an ordinary degree. However if they obtain an average of 50% they are given the option of a further year’s study and on graduation the conversion of the ordinary degree into an honours degree.

The minimum entry requirements for these course are Leaving Certificate in six subjects, four of which should be a D3 or above at ordinary level or higher level and the remaining two a C3 or above at higher level. A D3 at higher level or a C3 at ordinary level the required Maths grade and a D3 at ordinary level or higher level is the required grade for English or Irish. The range of topics covered in this course include financial accounting, financial management, cost and management accounting, economics, law, tax, auditing and computerised accounts software such as Sage.

There are many employment opportunities for students upon completion of this course including accountant in practice, accountant in industry, banking and finance careers and teaching and lecturing. CIT graduates seeking a career as an accountant in practice generally secure employment within the ‘Big 4’ accountancy firms including PwC, KPMG, Ernst & Young and Deloitte as well as other medium and small accountancy firms. Graduates seeking employment opportunities within industry typically receive offers from companies such as
Apple, Dairygold, Kerry Group, PepsiCo, Quintas, Financial Control Outsourcing Services (FCOS) and Bank of New York Mellon. Students graduating with a Bachelor of Business (Honours) in Accounting degree are entitled to exemptions from the professional bodies but will also be required to complete three years relevant work experience and additional examinations in order to become a qualified accountant.

The Bachelor of Business programme is a level 7, three year degree for students who like to keep their options open. The students have the option of joining the Bachelor of Business in Accounting students at the start of year 3. Their other options are to join either the Management or Marketing programmes. The entry requirements for this course include a D3 at ordinary or higher level in five leaving certificate subjects. A D3 at ordinary or higher level is the required Maths and English or Irish grade.

These programmes are currently undergoing programmatic review and the main change muted is the introduction of placement. This is in answer to callings by current and prospective students and also by potential employers of graduates from the programme. CIT has already invested in many work placement opportunities at Masters and Undergraduate level and maintain connections with companies such as EMC, Apple, Musgrave and the HSE. As of yet, work placement is not incorporated into the honours Bachelor of Business in Accounting degree programme. However, the majority of students on the accounting degree programme would have what they would describe as relevant work experience. This can be attained mainly through summer internships and part-time jobs. The researcher saw this as a unique opportunity to investigate how relevant work experience influences students' view of learning. Student views were obtained through the distribution of student participation sheets to final year accounting students.
5.7 Investment in Work Placement opportunities

CIT acknowledges the importance of incorporating work placement opportunities in all programmes across the faculty, as it allows students the opportunity to apply what they have previously learned, learn new skills and gain an insight into the requirements of the working world. Work placement is a mandatory element of most of the other courses in the School of Business including the Bachelor of Business in Business Administration, the Bachelor of Business (Honours) in Business Information Systems, the Bachelor of Business in recreation and leisure Management and the Bachelor of Business (Honours) in Hospitality Management. Where placement is not mandatory, CIT strongly advise students to seek work placement opportunities during holiday periods and provides a supportive environment for students to ensure this can be achieved if desired.

CIT recognises that work placement is mutually beneficial to industry and the institute alike and affords students the opportunity to enhance their employability prospects upon graduation. Approximately 800 CIT students from various disciplines are placed in organisations across Munster on an annual basis. Numerous different types of organisations participate in this programme and integrate CIT student into their fold. CIT aims to stay in contact with existing partner employers, whilst also seeking opportunities to build links with new partners. Placement coordinators are assigned to each programme and the process of placing a student in an organisation is supported by CIT and the placement coordinator, from the initial enquiry stage through to the completion and follow-up stages. CIT ensure that the mutual requirements and benefits are clearly outlined at the early stages to facilitate a satisfactory experience for both the employer and the student. Work placement is not a mandatory element of the Bachelor of Business (Honours) in Accounting Degree, but its suggested inclusion is one of the main suggestions in the programmatic review.

5.8 Conclusion

In this chapter, the researcher provided an overview of Cork Institute of Technology (CIT), the institute at which this study was carried out. The chapter
also declared the mission and vision of CIT and outlined its academic managemicnt structure. It then concentrated on the School of Business and in particular on the Bachelor of Business in Accounting (honours). As the mission statement focuses on providing student-centred and career-focused education for the student, the investment in placement opportunities for students was seen as one of the ways the School of Business could achieve this mission. The objective of the remainder of this study is to investigate the conception of learning of final year accounting students and the impact of relevant work experience on the Accounting students' view of learning.
Chapter 6 View of Learning of Final Year Accounting Students

6.1 Introduction

This chapter exemplifies the findings of this research. The six conceptions of learning described in Chapter 2 are used to categorise the views of learning of third-level final year accounting students in Cork Institute of Technology (CIT). As described in Chapter 4, each of the final year accounting students in CIT was issued a participation sheet at the beginning of their final year at Cork Institute of Technology. This chapter reports on the findings of the fifty-four student participation sheets. These findings are then compared to the findings of Byrne and Flood (2004).

6.2 Accounting Students View of Learning

Table 6.1 and Graph 6.1 below summarise the finding of the views of learning of the full cohort of 54 students in their final year on the Accounting degree. The majority of the students in this study describe the conceptions of learning as merely focused on the accumulation, memorisation and application of knowledge. As can be seen from Table 6.1 and Graph 6.1, over three-quarters (77.77%) of the students have described learning conceptions within these three conceptions, with more than half (42.59%) of these students viewing learning as merely the acquisition of knowledge, that is within the first conception which is the most simplistic conception. Only the remaining 22.22% of students view learning as an individualistic process involving abstraction of meaning and developing new insights.
Table 6.1 Tabulation of the Conceptions of Learning of the Entire Class

<table>
<thead>
<tr>
<th>Conception</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>23</td>
<td>(42.59%)</td>
</tr>
<tr>
<td>B</td>
<td>2</td>
<td>(3.7%)</td>
</tr>
<tr>
<td>C</td>
<td>17</td>
<td>(31.48%)</td>
</tr>
<tr>
<td>D</td>
<td>12</td>
<td>(22.22%)</td>
</tr>
<tr>
<td>E</td>
<td>0</td>
<td>(0%)</td>
</tr>
<tr>
<td>F</td>
<td>0</td>
<td>(0%)</td>
</tr>
<tr>
<td>Total</td>
<td>54</td>
<td>(100%)</td>
</tr>
</tbody>
</table>

Graph 6.1 Overall Analysis of the Learning Conception of the Entire Class
6.2.1 Conception A – Learning as the Increase of Knowledge

Twenty-three of the students (over 40%) in this study characterised learning in the lowest conception of learning, that is, as the acquisition of knowledge. They included the quintessential elements in their description portraying their belief that learning is all about expanding their knowledge by acquiring new information. Their descriptions are brief and indefinite with little thought and creativity towards the concept of learning. Even though these descriptions do not express all the characteristics of the conception they do display segments of it.

Descriptions deriving from student participation sheets depicting learning as the acquisition of knowledge include the following;

*Increasing/broadening my knowledge on any given topic.*

*Getting new information and finding ways to improve on things you already knew.*

*Gaining new information on a topic which I wouldn’t have been too familiar with before.*

*Improving on current knowledge – gathering extra detail and information.*

6.2.2 Conception B - Learning as Memorising

Only two students (4%) characterised learning as the accumulation and memorisation of knowledge for assessment purposes. Similar to the descriptions for Conception A, the descriptions for this conception are brief. They maintain that the acquisition of knowledge does have a functional aspect however, their main focus is reproducing this knowledge in the hope of passing their examinations.
Students view this conception of learning to regurgitate this knowledge in the examination as follows;

*Adding more knowledge of topics and subjects and memorising module content for exams so you can pass and don't have to repeat in the summer.*

*Assessments are a great way to show what has been learned and an assessment every few weeks is best to keep me on my toes. The repeat process is certainly what helps me learn. It shows ways of doing something you hadn't previously known how to do.*

It must be noted that a number of other students did also mentioned characteristics related to this conception of learning in their participation sheets, however these students elaborated further saying they would use this knowledge and learning by repetition to improve their own knowledge and skills for application in real world situations. Therefore, these students fitted more into Conception C.

### 6.2.3 Conception C - Learning as the Acquisition of Facts, Procedures etc. which can be Retained and/or Used in Practice

Similar to Conception A and B, the focal point of this conception is still learning as knowledge rather than understanding. Seventeen (31.48%) of the student participation sheets displayed detailed views of learning corresponding with Conception C, maintaining that learning consists of gaining knowledge and expertise for use in the working environment.

Students characterising learning within this conception view learning as follows;

*Being able to perform actions due to relevant knowledge you have gained. E.g. Learning/knowing how to prepare certain types of accounts.*
Learning means acquiring new skills and putting these skills into practice in everyday life as well as the workplace but primarily improving your qualifications to gain employment.

Gaining new information and knowledge and finding out how to use it in a practical way and improving existing knowledge.

A large number of student participation sheets displayed some attributes of this conception in that the students view learning as the acquisition of facts and experience. Even though other students may have mentioned aspects of Conception C, the descriptions were brief and failed to deliver reasoning behind the acquisition of such knowledge and for that reason is deemed more appropriate to Conception A.

6.2.4 Conception D - Learning as the Abstraction of Meaning

Numerous students included the word 'understanding' in their description of learning. However, after analysing these descriptions, it became clear that students are using the word understanding in two different contexts. Some students briefly refer to the word understanding while maintaining the primary focus is on the acquisition of knowledge. These descriptions are allocated to Conceptions A, B and C as appropriate. However there is a significant change in direction as to how Conception D views learning in comparison to the first three conceptions. This conception views the understanding of knowledge as the most essential component of learning. The twelve of students (22%) who interpret learning as gaining a sense of engagement and meaning from the knowledge accumulated were appropriate for this conception.

Students in Conception D describe learning as follows:

Gaining an appreciation of the methods and processes utilised by business. Demonstrate the ability to analyse the information present in a correct manner.
Learning to me is growing your understanding of a particular topic and developing your own views and opinions.

I gain more experience from learning. It means improving my overall knowledge of something and gaining a better understanding. I suppose it opens your mind to new ideas etc.

To focus on a subject and also making your own thoughts about it. Understanding not just learning but giving the subject in your own words.

6.2.5 Conception E - Learning as in Interpretative Process Aimed at the Understanding of Reality

This conception amplifies Conception D in that it establishes means of understanding the world through personal engagement. Only one student described this conception of learning. However, as described in Chapter 4, the participation sheet of this student was taken out of this study as it was a mature student. This student describes learning as follows;

*It means improvement in the way I see the world. A way that leads to success, better vision etc.*

Therefore Table 6.2 shows no students allocated to this conception. This is not particularly surprising as it seems that as the conceptions of learning evolve and acquire a deeper meaning, the number of students viewing learning within these conceptions fall significantly.

6.2.6 Conception F - Learning as Changing as a Person

In this conception of learning, learners use their understanding of the world as an opportunity to grow as a person. Five mature students express learning as changing as a person.

Students in this conception describe learning as follows:
Learning is having the opportunity to better yourself with a degree and have the confidence to take up full-time employment.

Gaining more experience, knowledge and wisdom. Learning also affords me the opportunity to be the best version of myself that I can be. Additionally it gives me the tools to provide a better life for myself and my family.

Being able to better myself.

Reaching my highest potential.

Learning is developing yourself and your skills to increase your chances of employment.

Again these participation sheets have been eliminated from the study. Comparing the views of mature students on learning to other full-time third level students is a worthwhile piece of research but is not the objective of this dissertation. Other than the mature students, no student described characteristics relating to Conception F.

6.3 Comparison with Previous Research

Byrne and Flood (2004) conducted a similar study examining the conceptions of learning by analysing participation sheets questioning the views of learning of ninety-three undergraduates and thirty-nine postgraduates at an Irish University. The findings of this research are compared to those of Byrne and Flood (2004) in Graph 6.2 below. Byrne and Flood (2004) found that 61% of their sample illustrated views of learning which are comparable with learning Conceptions A, B and C, with 30% of that sample expressing the opinion that learning should be categorized within Conception A, being the acquisition of knowledge. This study confirms that the first three conceptions are the majority view, but reveals a much higher percentage of students (77.77%) viewing learning in these conceptions. Similar to Byrne and Flood (2004) a large number of these students in this study (42.59%) depict characteristics related to the simplest conception of learning (Conception A), but again here it is a higher percentage of the students.
Byrne and Flood (2004) discovered that 30% of students categorized learning as being related to Conception D and again this study found a larger percentage (48.48%) in this conception. Byrne and Flood (2004) revealed that 9% of students describe views corresponding to Conceptions E and F, compared with 0% in this study. It should be noted that Byrne and Flood (2004) examined undergraduate students as well as post graduate students whereas this study only considers third-level undergraduate students. This could be the reason for this difference. Also as stated above the views of the mature students were taken out of this study.

**Graph 6.2 Analysis of the Six Learning Conceptions (Byrne and Flood V this study)**

![Graph of learning conceptions](image-url)
6.4 Comparison of the Six Conceptions

Similar to Byrne and Flood (2004) the descriptions for Conception A in this study were brief and indefinite with little thought and creativity towards the concept of learning. Byrne and Flood (2004) who discovered 30% of their students described learning as the acquisition of knowledge, however this study finds 42.59% of students view learning within this conception. This percentage is quite high in comparison to the findings of Byrne and Flood (2004) but may be explained by the use of undergraduate students and not postgraduate students.

The percentage of students in this study viewing learning as memorising (3.7%) is relatively low in comparison to Byrne and Flood (2004) who reported that 15% of students were appropriate to this conception. Only two students in this study mention examination purposes as the reasoning behind gaining such knowledge compared with nineteen students in the study conducted by Byrne and Flood (2004). Most students either perceive learning as the acquisition of knowledge without a functional aspect or as the acquisition of knowledge and expertise for use in a variety of real world and work related situations.

Byrne and Flood (2004) found that 16% of students believe that learning is centred on the application of knowledge and applying this knowledge not only for examination purposes but for a more extensive range of situations. Similarly this study found that a large number of students describe learning in this manner however it is almost double the percentage (31.48%) reported by Byrne and Flood (2004). This shows that more students in this study believe information can be retained for use in the workplace.

Byrne and Flood (2004) found that 30% of students viewed learning as the abstraction of meaning. This study found the percentage of students viewing learning as the abstraction of meaning to be slightly lower (22.2%) than Byrne and Flood (2004). These students believe that understanding knowledge benefits their studies and helps them share information as well as initiating their own ideas.
Byrne and Flood (2004) discovered that students describing learning in Conception E tend to have strong opinions of their own while also respecting and keeping an open mind to the views of others broadening their own sense of understanding. Their percentage of students in this Conception was quite low (6%). Similarly for Conception F, Byrne and Flood (2004) the number of students depicting learning as changing as a person was also very low (3%). However once the views of the mature students were taken out, no students in this study viewed learning under these conceptions. It is interesting of course that all six of the mature students in the class expressed views of learning in these two conceptions.

6.5 Conclusion

This study captured the views of undergraduate final year accounting students in CIT of learning. This chapter analysed the students' description of learning, dividing them into the six learning conceptions set out by Saljo (1979). The result of this analysis was then compared with that of Byrne and Flood (2004), another Irish study carried out on the views of accounting students of learning.

The most simplistic conceptions proved the most popular when evaluating the student participation sheets with over three-quarters of the students describing learning with knowledge as a focal point. Byrne and Flood (2004) reported similar results with the first three conceptions proving to be the most prominent; however, the percentage of students depicting these conceptions was much higher than the findings of Byrne and Flood (2004). The remainder displayed views of learning with the focal point moving towards understanding. Comparing these results with Byrne and Flood (2004), this study, again, found that the percentage of students relating to this conception was greater. In this study, no student displayed views appropriate with interpretation of reality or changing as a person, in comparison with 9% in the study conducted by Byrne and Flood.
One of the possible reasons why the results of this study differ from those of Byrne and Flood (2004) could be that Byrne and Flood (2004) examined both undergraduates and postgraduates in their study while this study focusing on solely on third-level undergraduate students. It is intriguing to note that although excluded from this study, all six mature students in the class displayed characteristics relating to either interpretation of reality or changing as a person.
Chapter 7 Influence of Work Experience on View of Learning

7.1 Introduction

Chapter 6 finds that the majority of students understand learning for reproductive purposes. Byrne and Flood (2004) believe that these students will find it difficult to achieve the competencies that match the expectations of employers in the accounting world. In this chapter, the participation sheets of the fifty-four accounting students in their final year are divided into two categories: Students without relevant work experience and students with relevant work experience to determine if students who have had relevant work experience view learning differently to those who have not. Ultimately, this comparison will examine whether relevant work experience has a positive impact on students learning experience.

The findings of Chapter 6 shows that the variation in the meaning of learning portrayed in the student participation sheets are comparable with the six conceptions of learning identified by Saljo (1979) and Marton et al. (1993). The majority of students (77.77%) in this study understand learning in a quantitative sense for reproductive purposes. Students with this conception of learning will find it difficult to achieve the competencies that match the expectations of employers in the accounting world (Byrne and Flood, 2004). With this in mind the researcher divided the response of the class into two categories; those without and with relevant work experience. This examines whether students with relevant work experience view learning in a different way to students with no relevant experience.

7.2 Analysis of Student Views’ Based on Work Experience

Table 7.1 and Graph 7.1 show the percentage of students’ view of learning divided by those who have not and those who have what they define as relevant
work experience. Of the fifty-four students in this study, twenty-one (almost 40%) state that they have had relevant work experience. That was defined to the students as work in an accountancy firm or in an accounts department either on a part-time basis or as a Summer job.

Table 7.1 Comparison of Conceptions of Learning Between Students with no Relevant Work Experience and Students with Relevant Work Experience.

<table>
<thead>
<tr>
<th>Conception</th>
<th>Undergraduates with no Relevant Work Experience</th>
<th>Undergraduates with Relevant Work Experience (Summer/Part-Time Job)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>18 (54.54%)</td>
<td>5 (23.81%)</td>
</tr>
<tr>
<td>B</td>
<td>1 (3.03%)</td>
<td>1 (4.76%)</td>
</tr>
<tr>
<td>C</td>
<td>9 (27.27%)</td>
<td>8 (38.1%)</td>
</tr>
<tr>
<td>D</td>
<td>5 (15.15%)</td>
<td>7 (33.33%)</td>
</tr>
<tr>
<td>E</td>
<td>0 (0%)</td>
<td>0 (0%)</td>
</tr>
<tr>
<td>F</td>
<td>0 (0%)</td>
<td>0 (0%)</td>
</tr>
<tr>
<td>Total</td>
<td>33 (100%)</td>
<td>21 (100%)</td>
</tr>
</tbody>
</table>
Graph 7.1 Comparison of the Conceptions of Learning Between Students with no Relevant Work Experience and Students with Relevant Work Experience

It is interesting to note that of the students with no relevant work experience, the majority (57.57%) describe learning within the most simplistic conceptions (Conceptions A and B), whereas only 28.57% of students with work experience described learning within these conceptions (See Table 6.2 and Graph 6.3). However, the majority of the students with relevant work experience (71.43%) believe learning as categorised within Conceptions C and D whereas only 42.42% of students without relevant work experience described learning in these two conceptions.
Conception A—*Learning as the increase of knowledge*

Over half (54.54%) of students without relevant work experience but only less than a quarter (23.81%) of students with relevant work experience describe learning as the increase of knowledge, that is using aspects of Conception A, in their student participation sheets. Both categories of students define learning in the same manner with very brief descriptions displaying the main focus is gaining knowledge.

Conception B—*Learning as memorising*

One student without relevant work experience describes learning as memorising believing the purpose of learning is to memorise module content in order to pass examinations. Prior to the collection of the student participation sheets the researcher had expected the number of students with this view to be much higher, however it seems that the majority of students without relevant work experience view the acquisition of knowledge to be more important than memorisation.

Also one student with relevant work experience portrays learning as Conception B. Prior to examination of the student participation sheets the researcher did expect a low percentage of students with work experience in this conception as it was correctly expected that these students would have a more engaged view of learning.

Conception C—*Learning as the acquisition of facts, procedures etc. which can be retained and/or used in practice*

Over one quarter of students (27.27%) without relevant work experience believe learning should be described as the acquisition of facts, procedures etc. which can...
be retained and/or used in practice. The researcher was surprised that this was so high as they have never had the experience of using their knowledge and skills in the workplace. Over one third (38.1%) of students with relevant work experience describe Conception C as the most appropriate conception. This would be in line with the expectations of the researcher before the analysis of the results.

Conception D – *Learning as the abstraction of meaning*

As expected a larger percentage (33.33%) of students with relevant work experience provided descriptions defining learning as Conception D. In fact the percentage of students who had relevant work experience and viewed learning as the abstraction of meaning was double that of those who had no relevant work experience in this conception. The result for this category is as expected as these students would be familiar with understanding concepts in the workplace and it would be hoped that they would view learning in this manner.

Conception E and F

There are no students describing learning as Conception E and F in either of the two categories. It was expected that students with relevant work experience coupled with the knowledge and skills gained in third level education would be likely to describe some characteristics of these conceptions.

It appears from this study that Accounting students with relevant work experience view learning differently than those that do not have relevant work experience. The students with relevant work experience seem to be more inclined to view learning as the acquisition of facts and procedures to be used in practice and as the abstraction of meaning. The students without relevant work experience were more inclined to view learning as the acquisition of knowledge. This could suggest that students with relevant work experience may be better equipped to use their
learning as a means of achieving competencies that match the expectations of employers in the accounting world.

7.3 Conclusion

This chapter, with the objective of determining if relevant work experience elevates the student conception of learning, divided the participation sheets of the students into two categories: Students without relevant work experience and students with relevant work experience. The views and learning conceptions of both categories were compared to determine if relevant work experience had a significant impact on how students view learning.

This study found that the majority (57.57%) of students without relevant work experience chose Conceptions A and B. It is not surprising that a large percentage of students with no relevant work experience characterise learning as the acquisition of knowledge and as memorising because they have no involvement in the day-to-day activities in the workplace. Even though the percentage of students that have work experience still view learning within these conceptions is low (28.57%), it is surprising to see them still viewing learning in this way even though they have "real world" experience. However, in most of the cases this "real world" experience may have been limited to only three months' work experience during the summer, this may not have been sufficient to elevate their view of learning. The majority 71.43% of students with relevant work experience view learning within Conceptions C and D perhaps because they observe situations in the workplace and possibly have a broader view of learning. The main finding of this chapter is that relevant work experience does seem to elevate the views of students on learning from Conceptions A and B to those of Conceptions C and D, showing that work experience contributes to portraying a deeper meaning of learning.

Conceptions A to C are described as surface-level learning and D to F are deep-level. It can be seen from the analysis of this study that only 15% of students that
do not have relevant work experience view learning at a deep level and over 30% of the student with relevant work experience view learning in this way. This is encouraging to see. So as well as elevating the view of learning it also begins to encourage a deeper approach to learning.
Chapter 8 Conclusions of this Research

8.1 Introduction

The objective of this study is to investigate if relevant work experience has an impact on final year third-level Accounting students’ view of learning. It has been articulated as follows in the title of this dissertation:

The impact of relevant work experience on the third-level Accounting students’ view of learning.

To achieve this objective the researcher answered to research questions. Firstly to replicate the work of Byrne and Flood (2004), using final year accounting students in Cork Institute of Technology (CIT), to determine the overall view of learning of the accounting students. The answer to the following question will be sought:

1. What is the overall view of learning of third-level Accounting students?

Secondly, further research will be conducted to compare the views of students with and without relevant work experience. This will be achieved by answering the following question:

2. Does relevant work experience impact on third-level Accounting students’ view of learning?

8.2 Addressing the Research Questions

To answer these questions, the researcher used content and thematic analysis of student participation sheets gathered from final year accounting students at Cork Institute of Technology immediately after they returned from their Summer break. The student participation sheets were distributed at this time of the academic year.
as many students would have undertaken relevant work experience during the Summer months and their experience would be fresh in their minds. This chapter closes with a discussion of the limitation of this research and recommendations for future research.

8.2.1 What is the Overall View of Learning of Third-Level Accounting Students

The extant literature raises concerns about student learning within Accounting education. Many researchers have investigated this issue and express the view that accounting graduates do not possess the skills and knowledge required of them to become successful in their career upon graduation. Researchers have declared that while accounting graduates do possess the relevant accounting knowledge, the practical application of such knowledge is not being taught at university and this may have a negative impact on their performance in the workplace.

The first question of this study replicates the work of Byrne and Flood (2004) using Saljo's (1979) framework of the six conceptions of learning to examine the overall perception of learning of third-level accounting students in CIT. Participation sheets were distributed to third-level accounting students in their final year posing the question "In your own words, what does learning mean for you?". There were fifty-four valid responses. The researcher divided the student responses into their appropriate learning conception.

The researcher found that over three-quarters (77.77%) of the students examined described learning within the most simplistic learning conceptions A, B and C; learning as the increase in knowledge, learning as memorising and learning as the acquisition of facts, procedures etc. which can be retained and/or used in practice as their responses focused mainly on knowledge and memorisation. Therefore, it appears that the majority of students adopt a surface-level approach to processing information. The remainder of the students displayed characteristics relating to Conception D; learning as the abstraction of meaning describing that learning for
them involves understanding the knowledge they have acquired. The researcher found that no student in this study described learning as an interpretative process aimed at the understanding of reality or changing as a person. It is apparent from these results that students are adopting a surface-level approach to learning which researchers believe is an approach that will not provide graduates with the knowledge and skills employers require. Instead, a deep-level approach should be implemented into the accounting curriculum to ensure accounting graduates are prepared for their future career.

8.2.2 Does Relevant Work Experience Impact on Third-Level Accounting Students' View of Learning?

This study, along with extant literature found that the majority of students demonstrate a surface-level approach to processing information believing that learning is for reproductive purposes. This approach however may mean that students will not achieve the desired competencies required by future employers. Many researchers express the view that students should be introduced to a deep-level approach to learning and some researchers suggest that the only way students can adopt this approach to learning is through work experience.

Work experience is becoming an increasingly popular element of third level education due to the many benefits it provides to students. Researchers investigating the work experience process found that the main benefits to students arising from these programmes include skill development, putting knowledge into action, focus, improved results and enhanced employability. It appears that work experience allows students to become more focused on their studies, acquire soft skills and technical knowledge that cannot always be taught in a satisfactory manner in a classroom environment and hence improves their academic results.

The researcher discovered that over half (57.57%) of the students with no relevant work experience described learning within Conceptions A and B. This was expected as these students have not experienced the daily running of a business. In
comparison only 28.57% of students with relevant work experience described learning using Conceptions A and B. Although this is encouraging and does indicate that work experience does seem to have an impact on the students' view of learning, the researcher was surprised that this figure was this high, as these students should possess a deeper approach to learning having experienced the day-to-day activities in the workplace.

The majority of students with relevant work experience (71.43%) portrayed characteristics relating to Conception C and D. Although these students do not display a view of learning that is completely regarded as a deep-level approach (Conception D, E and F), it does appear that their view of learning is elevated as a result of this work experience. They tend to disregard the most simplistic conceptions of learning (A and B) and move towards a view of learning in Conception C as well as the deeper view of learning in Conception D. Students with no relevant work experience also described Conceptions C and D however the percentage was much lower at 42.42% which was not surprising. It can be seen from the analysis of this study that only 15% of students that do not have relevant work experience view learning at a deep level and over 30% of the students with relevant work experience view learning in this way. This is encouraging to see as it highlights that relevant work experience appears to elevate the view of learning of accountancy students as well as encouraging a deeper approach to learning.

8.3 Limitations of this Research

This exploratory descriptive research, while narrowing the existing gap in the literature, has limitations. In fulfilment of the requirements for a Masters in Business (Research), this dissertation was the first major piece of academic research undertaken by the researcher. Along with experience, time was another limiting factor for the researcher, as the research has to be completed in 20 months. However, this proved to be adequate time for this study.
This research was undertaken by one person, so unlike the Byrne and Flood (2004) study, there was not another researcher verifying that each student participation sheet was allocated to the most appropriate learning conception. This was not a major issue in the Byrne and Flood (2004) study, however the second researcher was used to confirm the learning conception of 20% of the student participation sheets therefore this could be a factor in the current study.

This research examined final year accounting students at Cork Institute of Technology, however there is no formal work experience element in their program. Although the researcher explained to the students that 'relevant work experience' consisted of summer or part-time work in an accountancy practice or the Finance division of an organisation, ultimately it was up to the student to decide whether to tick that box or not. Therefore the researcher was unable to determine how relevant the work experience was.

Fifty-four final year accounting students took part in this study. A larger number may have produced more accurate results, however these were the only students available on the day the participation sheets were distributed. The Byrne and Flood (2004) study examined both undergraduate and post-graduate students therefore this may be a limitation in the comparison of both studies, however the researcher decided not to investigate post-graduate students as the objective of the study was to determine the influence of work placement on undergraduate students.

8.4 Future Research

This exploratory descriptive research, while providing empirical evidence that the views' of learning of accounting students' were enhanced, through the introduction of work experience, has limitations. In fulfilment of the requirements for a Masters in Business (Research), this dissertation was the first major piece of academic research undertaken by the researcher. Along with experience, time was another limiting factor for the researcher.
It would be interesting to see this study replicated in another third level institute that incorporates a formal work placement element in their Accounting programme to see if the skill sets mentioned in the literature are what industry actually requires from graduates.

This study originally included the views of mature students, however these responses were removed purely because they would have skewed the results, but examining mature students views may be a worthy piece of future research. In addition, a longitudinal study where this study could be re-examined in three to five year would also be worth exploring.

8.5 Conclusion

This study suggests that the introduction of work placement programmes into the accounting curriculum elevates the accounting students’ view of learning. CIT recognises the importance of implementing work placement opportunities in all programmes across the faculty. Work placement is considered to be an important element of many higher education programmes in CIT and although it is not yet an integral part of the accounting programme, a programmatic review is currently taking place with one of the main changes being the introduction of work experience.

Incorporating a work placement programme into the accounting curriculum provides many benefits to the students, potential employers and to the college. By improving the skills and knowledge obtained by graduates thus enhancing their employability, the reputation of the college, and the programmes it provides, will be maximised to both potential students and potential employers. Employers may be happy to participate in the programme as they gain cost effective employees to help with busy work periods. This helps the college build links with industry.
These benefits can be augmented if students are exposed to a mixture of theoretical and 'real life' settings. The optimal arrangement for this teaching pedagogy is to provide the students with the theory (in the classroom) and at least eight weeks of practical experience (in the workplace). The theory classes will provide the students with a solid foundation of business knowledge and the work experience will introduce the students to the practical element of accounting. Combining these two methods allows students to amalgamate their knowledge and practical skills, meeting the requirements of potential employers leading to a successful future career.
APPENDIX

Appendix A: Student Participation Sheet

"Learning in an Accounting Degree"

I am conducting a study on learning as part of my Masters programme. Participation is voluntary and data will remain anonymous and confidential.

1. What is your current year of study?

2. What is your programme of study?

3. Are you a mature student? Y □ N □

4. Do you have any relevant Accounting work experience?
   □ Yes – Summer Job
   □ Yes – Part time work during the year
   □ No – No relevant Accounting work experience

5. In your own words, what does "learning" mean for you?
BIBLIOGRAPHY


Ayling, Diana. (2006)."Fostering moral courage: What do business students learn about professional ethics in cooperative education placements?"


Cameron-Jones, Margot, and O'Hara, Paul. (1990) "Placement as part of higher education." *Higher Education* 19.3 341-349.


Department of Accounting and Information Systems Student Handbook (2014).


Humburg, Martin. (2013) *What is expected of higher education graduates in the 21st century?*. No. 044.


National Committee of Inquiry into Higher Education (Great Britain). (1997) *Higher education in the learning society: report of the National Committee*. the Committee,


Sheridan, Irene, and Linehan, Margaret. (2013) "A partnership approach to work placement in higher education."


Teh, Khuan Ying, and Hashim Muhamad Ridzuan. (2007) "An empirical study on the relevance and usefulness of practical training attachments of accounting students among local institutions of higher learning/Prof Madya Teh Khuan Ying, Muhamad Ridzuan Hashim."


Weisz, M. (1995) "How to motivate and train academic supervisors: Find the missing link to the partnership in co-operative education." *9th World Conference on Co-operative Education.*


